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Toronto, Education Board

Government
Publications

The Board of Education of the City of Toronto



Annual Financial Statement and Educational Statistics 1928

Government
Publications



University of Toronto Office

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UNITED STATES GOVERNMENT

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Government
Publications

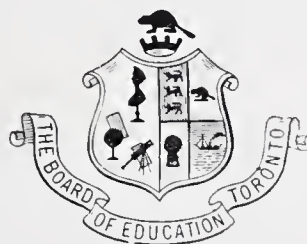
UNITED STATES GOVERNMENT

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UNITED STATES GOVERNMENT

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The
BOARD OF EDUCATION
of the
CITY OF TORONTO



ANNUAL FINANCIAL STATEMENT
and
EDUCATIONAL STATISTICS
1928



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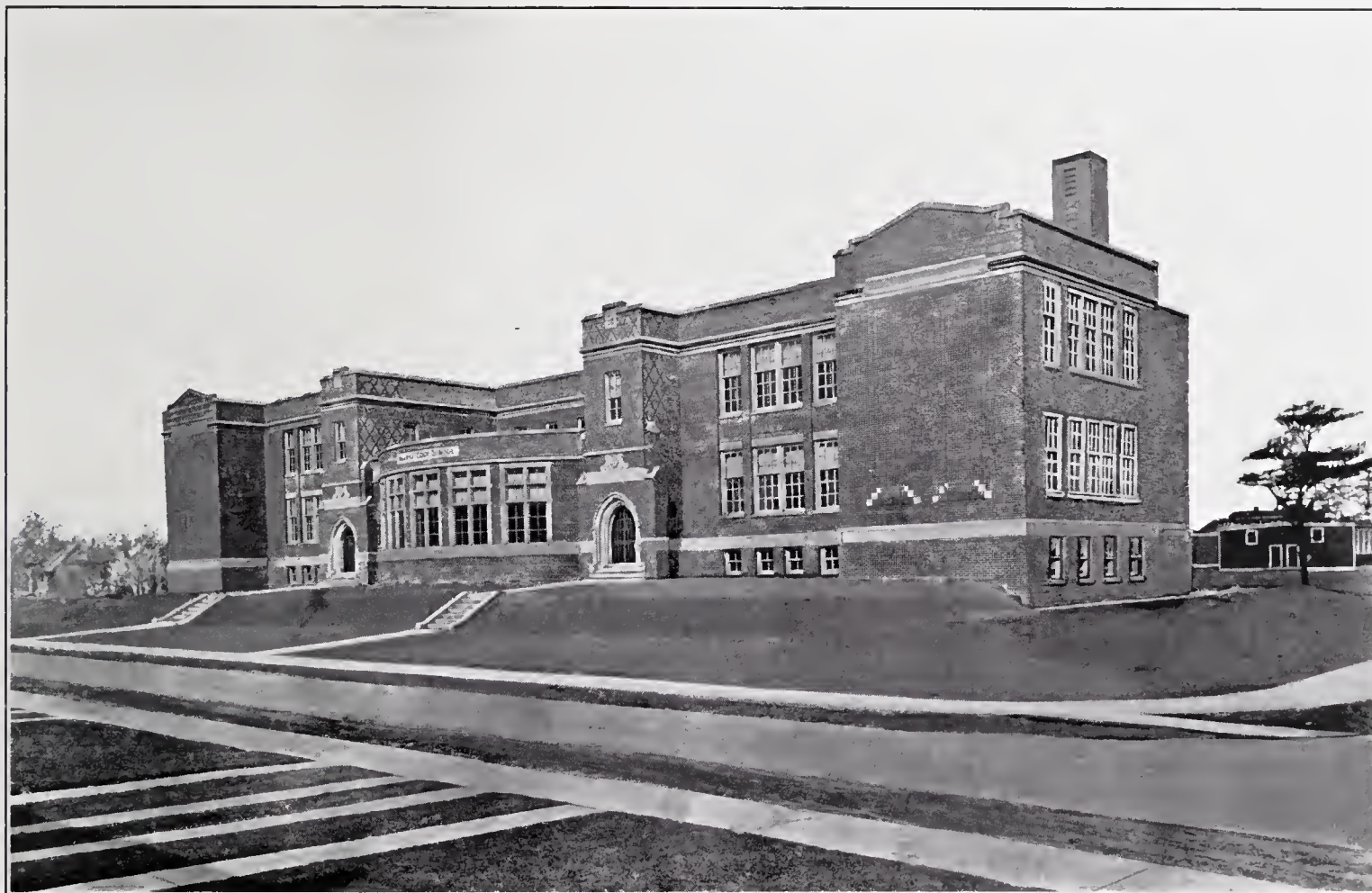


THE NEW "COMBINED WESTERN TECHNICAL-COMMERCIAL" SCHOOL

Opened in September, 1928

The upper picture is a view from the south west and the lower from the south east.

This is the largest school of its kind in Canada. It will accommodate about 2,500 pupils, and cost about \$1,300,000.00.



“MAURICE CODY” PUBLIC SCHOOL

Opened in 1928

A good example of the Board's Public School present day construction.



"JOHN WANLESS" PUBLIC SCHOOL

A good illustration of how the Board has carried out its policy of sectional construction.



"McCAUL" PUBLIC SCHOOL

One of the old Public Schools sold in 1928 in the scheme for the down-town school consolidation.

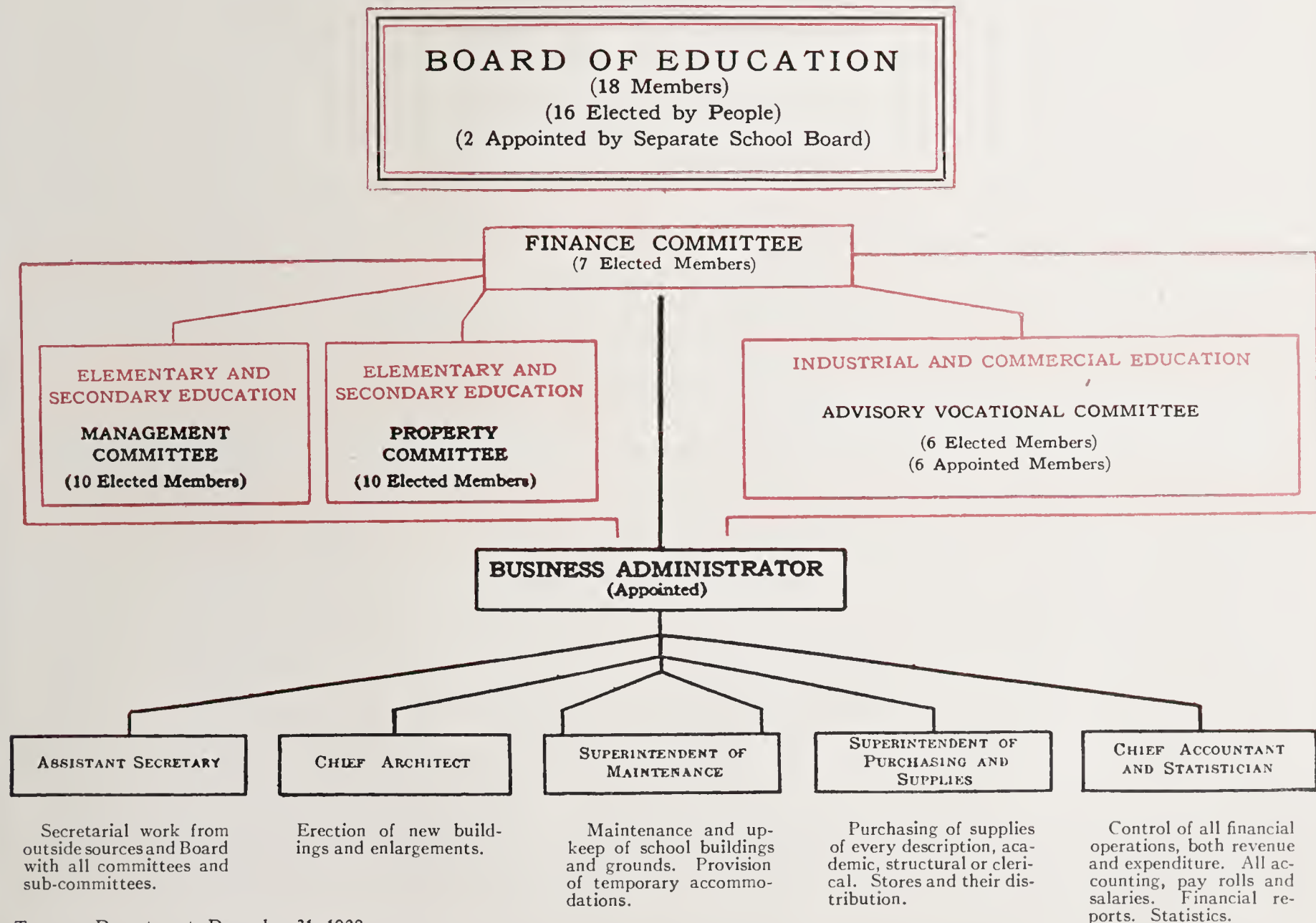


"YORK STREET" PUBLIC SCHOOL

One of the old Public Schools sold in 1928 in the scheme for the down-town school consolidation.

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

CHART OF ORGANIZATION BUSINESS ADMINISTRATION OF TORONTO'S SCHOOL SYSTEM



Treasury Department, December 31, 1928.

FINANCIAL ADMINISTRATION TORONTO'S SCHOOLS SYSTEM.

SCHEME OF ACCOUNTING AND STATISTICS.

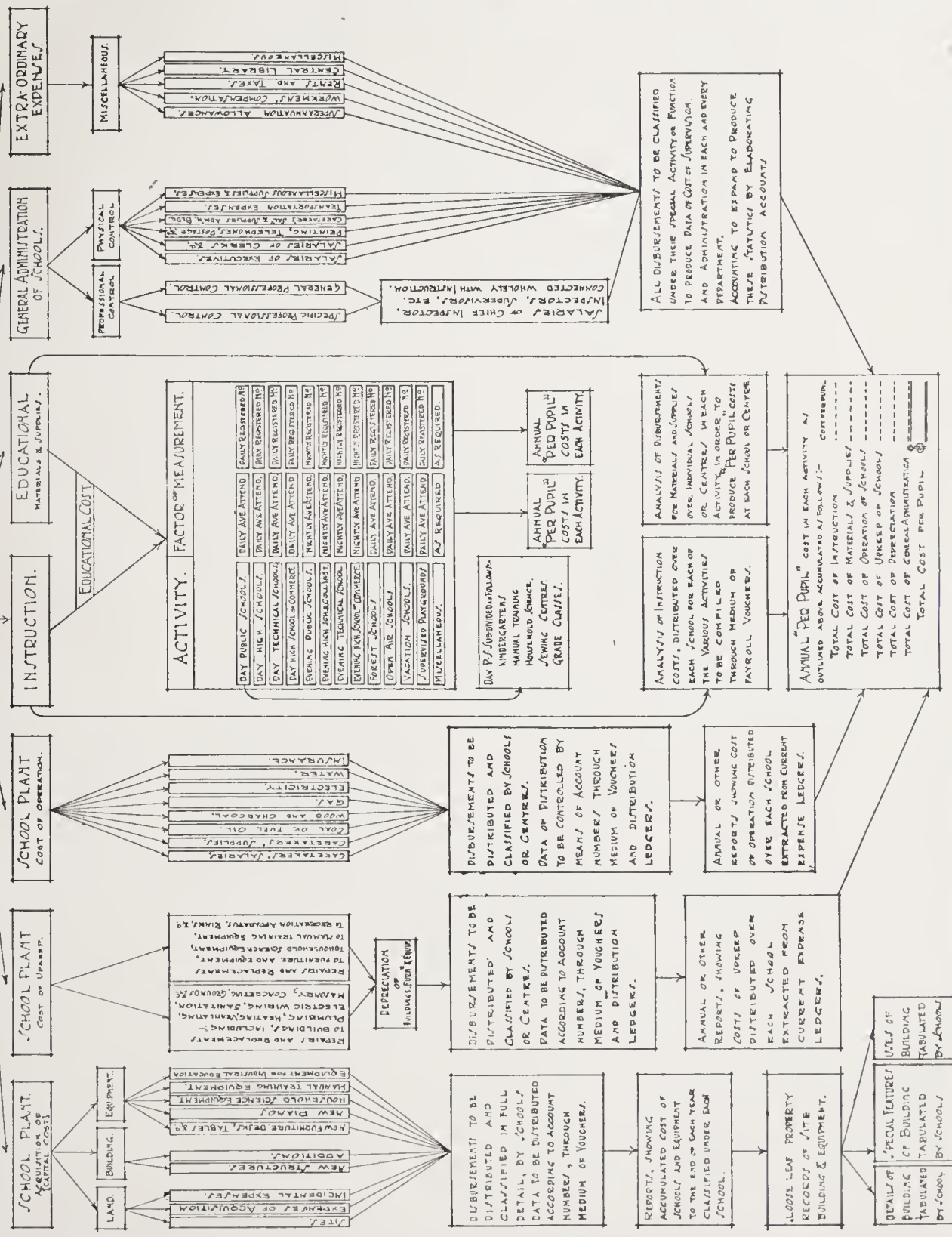
PARTIALLY IN OPERATION AT PRESENT. BELOW IS THE SUGGESTED COMPLETE SYSTEM.
CO-ORDINATING WITH THE STANDARDISED REPORTS OF THE UNITED STATES BUREAU OF EDUCATION

RECEIPTS.

REVENUE RECEIPTS.					NON-REVENUE RECEIPTS.				
PROVINCIAL GOVT. GRANTS.	MUNICIPALITY.	SCHOOL TAXES.	DAY STUDENTS' FEES.	EVENING STUDENTS' DEPOSITS.	UNREDEEMED.	NON-RESIDENT STUDENTS' FEES.	PROCEEDS FROM SALE OF BONDS.	SALE OF REAL PROPERTY.	SALE OF EQUIPMENT.
									SALE OF MATERIALS AND SUPPLIES.
									RENTAL OF STUDENT PROPERTIES.
									INJURY ADVANCEMENTS.
									CAFETERIA RECEIPTS.
									DEPARTMENTAL AND ENTRANCE EXAMINATION FEES.
									JUDORY RECEIPTS.

TOTAL RECEIPTS FROM ALL SOURCES.

EDUCATION, DISBURSEMENTS, FOR ALL PURPOSES.



THE BOARD OF EDUCATION OF THE CITY OF TORONTO

MEMBERS OF THE BOARD, 1928

J. E. CORCORAN, B.A., Chairman

GEO. BRIGDEN
M. A. BRILLINGER, PHM.B.
CHAS. M. CARRIE
J. E. CORCORAN, B.A.
RALPH C. DAY
F. B. EDMUNDS, K.C., LL.B.
JOHN J. GLASS, B.A.
MRS. W. E. GROVES

ZEPH. HILTON
HUGH L. KERR, B.A.
MRS. H. P. PLUMPTRE
D. O. RANKIN, B.A.
LOFTUS H. REID
JOHN W. RUSSELL, M.D.
A. J. TREBILCOCK
W. R. WALTERS, M.D.

ADMINISTRATION EXECUTIVES

Business Administrator and Secretary-Treasurer.....	W. W. PEARSE, B.Sc., C.E.
Assistant Secretary.....	J. W. BURNS
Superintendent of Purchasing and Supplies.....	W. KERR
Superintendent of Maintenance.....	C. J. DOUGHTY
Chief Inspector.....	D. D. MOSHIER, B.A., B.PAED.
Solicitor.....	E. P. BROWN, K.C.
Architect.....	C. E. C. DYSON
Chief Accountant and Statistician.....	N. H. BILBROUGH, A.C.I.S.
Supervising Principal of High Schools.....	COL. W. C. MICHELL, B.A.
Chief Attendance Officer.....	MISS M. S. PETTIGREW

CHAIRMEN OF COMMITTEES

Finance.....	ZEPH. HILTON
Management.....	MRS. W. E. GROVES
Property.....	W. R. WALTERS, M.D.
Advisory Vocational.....	GEO. BRIGDEN

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

ANNUAL REPORT OF THE BOARD OF EDUCATION OF THE CITY OF TORONTO

Year Ending 31st December, 1928

TO THE CITIZENS OF TORONTO:

The Annual Financial Report of the Board of Education for the year ending 31st day of December, 1928, is presented to you herewith.

This Report embodies much valuable information for the help and guidance of those concerned and a careful study of its contents is recommended.

The Report shows a careful balancing of expenditures against revenues. The year closed with a small surplus.

From my experience and knowledge of the Board's affairs, I know that a very careful financial control is being constantly exercised in order that the taxpayers' interests may be safeguarded as fully as possible.

The year was one of steady progress and marked a continuation of our earnest endeavour to foster and encourage a spirit of confidence and co-operation between all sections of the staff, while at the same time insisting upon individual efficiency in all cases. The Board's splendid support of this policy was reciprocated to such an extent throughout the whole system that undoubtedly beneficial results ensued.

A large and extensive building programme was carried on throughout the year necessitated by the expansion of the City. Owing to the size of the building programme many difficulties were encountered, but these by the loyal co-operation of all concerned were successfully surmounted.

It is a special pleasure to record the rebuilding and enlargement of the Junior Vocational School on Jarvis Street. The excellent progress of this work has merited the recognition it is receiving.

In September last the new combined Western Technical-Commercial School was opened. This combination school, I consider an excellent step in the right direction in the Board's efforts to provide the best educational facilities with a minimum of overhead charges.

The amalgamation of the Advisory Industrial and Advisory Commercial Committees became effective in January, 1928, and I think all will agree that this unified committee has operated most happily and efficiently throughout the year. It marked a further effort in the unification of the whole system.

The sale of York Street School, the closing in June of McCaul School and its subsequent sale, definitely enabled the Board to commence consolidation of the down-town area. With the co-operation of the City Council a site, adjoining the George Street School, was obtained and plans commenced for the building of a new down-town school. The accomplishment of this consolidation will create a very considerable economy and at the same time give the children in this area much more congenial conditions in their school life, two phases that are not always so happily working in combination.

The operation of the school system makes tremendous demands on the time of the Trustees and I would like to put on record my sincere appreciation of the support given me by all the Trustees each day of the year. Every Trustee gave most willingly in time and effort in this very important branch of the public service, and without a doubt the citizens of Toronto must and do appreciate this generous contribution to the public weal, especially so when our labours are devoted to providing such an important training as education for our children to equip them for the battle of life.

During my term of office the officials and staff gave the Board a very high standard of service and it is a pleasure to tender our thanks to them for their valuable contribution to the success of the year's work.

Respectfully submitted,

(Signed) J. E. CORCORAN,
Chairman, Board of Education.

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

Treasury Department,
Board of Education,
Toronto, March 21st, 1929.

TO THE CHAIRMAN AND MEMBERS OF THE TORONTO BOARD OF EDUCATION.

Ladies and Gentlemen:

It is a pleasure to present herewith the Annual Financial Report of the Board of Education for the year ending 31st December, 1928.

The City Auditor and his staff have carried out a careful audit of all our revenues and expenditures throughout the year. All our records have been open for the fullest inspection and verification and the Auditor's certificate of endorsation of the financial records of the Board is presented herewith.

With the passing of the years we have endeavoured to build up a very high standard in our financial organization, and this Report is just another example of the valuable statistics presented for the guidance of the Board.

The Balance Sheets, Revenue Account, Charts, Schedules and the various comments have been compiled by the Chief Accountant and Statistician.

Much greater use ought to be made of the valuable figures compiled in this Report. If they were carefully followed up I am sure considerable economies might be effected throughout the organization, and not only economies but it would materially aid in the more efficient operation of the school system.

I would recommend a most careful perusal of the Report.

Respectfully submitted,
(Signed) W. W. PEARSE,
Business Administrator and Secretary-Treasurer.

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

W. W. PEARSE, Esq.,
Business Administrator and Secretary-Treasurer,
Board of Education, Toronto.

Treasury Department,
Board of Education,
Toronto, March 21st, 1929.

Dear Sir:

I have pleasure in submitting herewith the Balance Sheets, Revenue Account and other Statistics covering the financial year ending 31st December, 1928.

As Father Time continues on his way we have found a need for a great variety of statistics in the labours of the Board and a number of the most outstanding are included in this Report.

The "Cost per Pupil in each School" has been prepared according to precedent again this year and the "Cost of Pupils' Supplies in the Grade Classes and Kindergarten at each School" on a "Per Pupil" basis has also been completed. These figures are compiled year by year on the same foundation as they were first set up in 1918, and as a result a valuable accumulation of data is being made in the evolution of our school system.

There appears to be an awakening of interest in the country on the question of uniform statistics, which it is very gratifying to note. The Provincial Department of Education has taken an excellent step in the remodelling of their Annual Financial Statement as regards the Secondary Schools and no doubt they will be following up this progressive measure with still further improvements.

As remarked in previous reports, the preparation of uniform statistics would be of great assistance to those in charge of educational affairs, and any move towards accomplishing this is worthy of the greatest encouragement. With educational costs increasing year by year every possible economy that can be effected should be undertaken and it is only by the production of statistics and reports of a comparable nature that this can usually be exposed.

In our own local system there are places where improvements might be effected which only time and experience bring to light. I might mention one that I consider is of major importance.

To a student of economics, public bodies such as ours ought to be in the forefront in adopting any measure to relieve seasonal unemployment. For many years our Board has been one of the largest building organizations in the City. Our capital programme is usually dealt with in January and February of each year and the tenders from about April are let until possibly September and sometimes continuing even later than that according to the size of the programme, but generally tenders are awarded in the early summer for the major part of our school erection.

This in turn means that we pay summer prices for our construction. If our capital programme could be anticipated for say one year ahead and arrangements made with the City Council and City Finance Commissioner, whereby we might be enabled to award contracts in the late fall and winter months, we could obtain winter prices for one thing and at the same time provide quite a large block of employment each winter, when labour is most plentiful and work is scarce.

On our present experience I would estimate that we could save at least \$70,000.00 a year by this revision of procedure and would be, at the same time, creating some leadership as regards a solution of the problem of seasonal unemployment which would unquestionably have beneficial results to the City at large.

With the rapid increase of our debt charges in mind—I see that they have increased seven times within the last eighteen years, until in 1928 they amounted to the heavy figure of \$1,550,867.03—any alleviation that can be effected would be welcomed by every one of our ratepayers.

This is just one of the aspects of the Board's work to which I have given considerable thought and one I would like the Board to take into its serious consideration.

The Report submitted herewith is dealing with our actual experience and from our mistakes and struggles of the past should endeavour to provide remedies wherever possible. The production of all these figures of various costs of different activities in the many schools is to enable us to tune up our organization wherever necessary so that the people providing the Board's resources may know that these monies are being spent as wisely and as economically as possible in the training of the children.

I trust that greater use than ever will be made of these various schedules compiled and that the whole school system will be improved by their publication.

Respectfully submitted,

(Signed) N. H. BILBROUGH,
Chief Accountant and Statistician.

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

CONSOLIDATED
As at 31st De

ASSETS

Real Estate, Buildings, Furniture and General School Equipment (at Cost) net.	\$29,102,741.12
Balance due from City Treasurer on Debenture By-laws.	769,115.76
Cash in hand and in Banks.	362,226.69
Materials and Supplies on Hand.	106,532.36
Accounts Receivable.	443,868.78
Prepaid Expenses.	45,463.85
Funds held in trust.	3,308.68
Sinking Fund Investments.	4,423,233.15

\$35,256,490.39

(Signed) J. E. CORCORAN,
Chairman of the Board.

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

BALANCE SHEET December, 1928

LIABILITIES

Corporation of the City of Toronto:—

Net Sinking Fund Debenture Debt.....	\$11,304,053.36
Net Serial Debenture Debt.....	12,732,462.53

Net Bonded Debt.....	\$24,036,515.89
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Current Liabilities.....	2,438,616.77
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Reserves:—

Sinking Fund Accumulations (net).....	3,121,211.34
Balance re Cafeteria Accounts.....	852.37
High Park Forest School Building.....	18,103.45
Redemption of Students' Night School Deposits.....	14,300.00
Endowment and Trust Funds.....	8,003.76

Total Reserves.....	3,162,470.92
---------------------	--------------

Surpluses:—

Debenture Redemptions (Sinking Fund and Serial).....	3,385,290.66
Grant re Riverdale Branch Technical School.....	440,785.92
Profit on Sale of Board's Properties.....	21,998.80
Current Expenditure Account Accumulations.....	1,770,811.43

Total Surpluses.....	5,618,886.81
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\$35,256,490.39

(Signed) W. W. PEARSE,
Business Administrator and Secretary-Treasurer.

(Signed) N. H. BILBROUGH,
Chief Accountant and Statistician.

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

BALANCE SHEET AS AT
"Capital Expen

ASSETS

Real Estate, Buildings and General Equipment (at Cost) as at January 1st, 1928.....	\$26,559,794.52	
Additions during year.....	754,587.85	
		\$27,314,382.37
Balance due from City Treasurer on Debenture By-laws.....		769,115.76
Cash in hand at Offices.....		.....
Cash in Bank.....		98,222.63
Accounts Receivable.....		299,155.36

\$28,480,876.12

Signed) J. E. CORCORAN,
Chairman of the Board.

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

31st DECEMBER, 1928
diture Account''

LIABILITIES

Capital Account:—

Corporation of the City of Toronto Sinking Fund Debentures.....	\$12,847,116.58
Deduct—Redemption and Cancellation of Sinking Fund Debentures.....	1,543,063.22

	11,304,053.36
Deduct—Funds in hands of City Treasurer for Redemption.....	4,423,233.15

Net Sinking Fund Debenture Debt	\$6,880,820.21
Serial Debentures.....	14,772,992.12
Deduct—Amount Redeemed to date under terms of By-laws.....	2,040,529.59

Net Serial Debenture Debt.....	12,732,462.53
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Net Bonded Debt.....	\$19,613,282.74
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Current Liabilities:—

Advances from City Treasurer on 1928 By-laws (unnegotiated debentures).....	1,477,000.00
Accounts Payable.....	3,889.48
Contracts awarded.....	417,417.18

Total Current Liabilities.....	1,898,306.66
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Total Liabilities.....	\$21,511,589.40
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Reserves:—

Sinking Fund Balance as at 31st December, 1927.....	4,236,561.17
Additions to Sinking Fund during year 1928 (Net).....	186,671.98

Deduct—Debenture Discount (Estimated).....	4,423,233.15
	1,302,021.81

Net Reserves.....	3,121,211.34
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Surpluses on Capital Account:—

By Redemption of Sinking Fund Debentures.....	1,442,034.26
By Redemption of Serial Debentures.....	1,943,256.40
By Capital Grant from Ontario Government re Riverdale Branch Technical School.....	440,785.92
By Profit on Sale of Board's Properties, etc. (Net).....	21,998.80

Total Surpluses on Capital Account.....	3,848,075.38
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Total Reserves and Surpluses.....	6,969,286.72
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	\$28,480,876.12
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(Signed) W. W. PEARSE,
 Business Administrator and Secretary-Treasurer.

(Signed) N. H. BILBROUGH,
 Chief Accountant and Statistician.

BALANCE SHEET AS AT "Current Expen

Furniture and General School Equipment (at Cost) as at January 1st, 1928.....	\$1,314,339.10	
Additions during year.....	86,688.87	
		\$1,401,027.97
Grading, Fencing, Concreting, etc. (at Cost) as at January 1st, 1928.....	\$303,368.15	
Additions during year.....	83,962.63	
		387,330.78
Cash in hand at Offices.....	\$6,000.00	\$1,788,358.75
Cash in Bank of Toronto.....	258,004.06	
		264,004.06
Accounts Receivable.....		144,713.42
Prepaid Expenses.....		45,463.85
Materials and Supplies on hand.....		106,532.36
Funds held to cover Compensation Award to R. Miller.....		3,308.68
		\$2,352,381.12

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THE BOARD OF EDUCATION OF THE CITY OF TORONTO

31st DECEMBER, 1928
diture Account''

LIABILITIES

Current Liabilities:—

Accounts Payable.....	\$107,860.40
Accounts Payable re late John Butler.....	1,128.08
Accrued Debenture Interest.....	431,321.63

Total Current Liabilities.....		\$540,310.11
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Reserves:—

High Park Forest School Building to provide permanent accommodation.....	18,103.45
Estate of Jessie McNab Endowment.....	4,771.83
Award from suit—Monarch Brass Co. vs. Board of Education, re R. Miller.....	3,231.93
For Redemption of Students' Night School Deposits.....	14,300.00
Balance re Cafeteria Accounts.....	852.37

Total Reserves.....		\$41,259.58
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Surpluses:—

Surplus brought forward as at 31st December, 1927.....	1,591,159.19
Add—Excess of Receipts over Expenditures for the year 1928, as per Revenue Account.....	37,692.73

1,628,851.92

Deduct—Items Chargeable to Previous Years (including Accrued Debenture Interest) met from Surplus Account.....	410,591.99
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1,218,259.93

Surplus as at 31st December, 1917.....	552,551.50
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Total Surpluses.....		1,770,811.43
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Total Reserves and Surpluses.....		1,812,071.01
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\$2,352,381.12

(Signed) W. W. PEARSE,
 Business Administrator and Secretary-Treasurer.

(Signed) N. H. BILBROUGH,
 Chief Accountant and Statistician.

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

REVENUE ACCOUNT FOR YEAR

DR.

General Operating Expenditures:—

Public Schools.....	\$5,051,486.70	
Collegiate Institutes.....	995,575.92	
Technical Schools.....	710,631.03	
High Schools of Commerce.....	445,011.89	
General Administration.....	348,444.76	
Total Operating Charges.....		\$7,551,150.30

Annual Charges:—

Sinking Fund.....	186,669.88	
Serial Debentures Redeemed.....	262,573.21	
Interest on Debentures.....	1,101,623.94	
Tax Collection Charges on 9.90 mills of 31.80 mill tax rate.....	162,417.92	
Total Annual Charges.....		1,713,284.95
Total Charges for Year.....		9,264,435.25
Balance, being excess of Receipts over Expenditures.....		37,692.73

\$9,302,127.98

(Signed) J. E. CORCORAN,
Chairman of the Board.

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

ENDING DECEMBER 31st, 1928

CR.

Proceeds of School Taxes:—

For Current Expenditure.....	\$7,150,583.00
To meet Annual Charges.....	1,713,284.95

Total Provided by City through Taxation.....	\$8,863,867.95
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Provincial Grants:—

Public Schools.....	121,263.14
Collegiate Institutes.....	23,618.76
Technical Schools.....	132,081.91
High Schools of Commerce.....	93,022.44

Total Grants of Provincial Government.....	\$369,986.25
--	--------------

Students' Fees, Non-residents, etc., Day Classes:—

Public Schools.....	5,709.40
Collegiate Institutes.....	5,985.78
Technical Schools.....	13,099.83
High Schools of Commerce.....	2,114.15

Total Students' Fees, Day Classes.....	26,909.16
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Students' Fees, Unredeemed in Connection with Evening Classes:—

Public Schools.....	1,096.00
Collegiate Institutes.....	2,805.00
Technical Schools.....	23,250.00
High Schools of Commerce.....	7,298.00

Total Students' Fees Unredeemed.....	34,449.00
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Sundry Income from Various Sources.....

6,915.62

Total Revenue received, exclusive of Taxation.....	438,260.03
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\$9,302,127.98

(Signed) W. W. PEARSE,
Business Administrator and Secretary-Treasurer.

(Signed) N. H. BILBROUGH,
Chief Accountant and Statistician.

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

RECLASSIFICATION

General Operating Expenditures:—

Public Schools.....		\$5,051,486.70
Collegiate Institutes.....		995,575.92
Technical Schools.....		710,631.03
High Schools of Commerce.....		445,011.89
General Administration:—		
Public Schools' Proportion.....	\$216,365.47	
Collegiate Institutes' Proportion.....	43,335.00	
Technical Schools' Proportion.....	30,644.04	
High Schools of Commerce Proportion.....	19,191.20	
		<u>309,535.71</u>

Total Operating Expenditures re Unit Cost..... 7,512,241.25

Expenditures not applicable to Unit Cost:—

Superannuation Allowances.....	25,741.56	
Special Meetings.....	13,167.49	
		<u>38,909.05</u>

Total Operating Expenditures..... \$7,551,150.30

Annual Charges:—

Sinking Fund:—

	Charges	Interest	
Public Schools.....	\$105,634.94	\$74,282.01	179,916.95
Collegiate Institutes.....	14,275.86	10,725.95	25,001.81
Technical Schools.....	27,373.82	15,458.80	42,832.62
High Schools of Commerce.....	5,222.79	2,862.46	8,085.25

Total Sinking Fund Charges on Buildings re Unit Cost..... 152,507.41 103,329.22 255,836.63

Total Sinking Fund Charges on Sites..... 34,162.47 23,172.15 57,334.62

313,171.25

Serial Debentures Redeemed:—

Public Schools.....	143,178.59
Collegiate Institutes.....	42,040.36
Technical Schools.....	14,274.75
High Schools of Commerce.....	16,460.78

Total Serial Debentures Redeemed on Buildings re Unit Cost..... 215,954.48

Total Serial Debentures Redeemed on Sites..... 46,618.73

262,573.21

Interest on Debentures:—

Public Schools.....	754,461.24
Collegiate Institutes.....	168,760.39
Technical Schools.....	112,406.00
High Schools of Commerce.....	65,996.31

Total Interest on Debentures for Sites and Buildings re Unit Cost.....

1,101,623.94

Tax Collection Charges:—

Public Schools.....	117,301.83
Collegiate Institutes.....	22,147.90
Technical Schools.....	13,780.91
High Schools of Commerce.....	9,187.28

162,417.92

Balance being excess of Receipts over Expenditures..... 37,692.73

9,428,629.35

Deduct Interest on Sinking Fund Investments..... 126,501.37

Total as per Revenue Account..... \$9,302,127.98

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

RECLASSIFICATION—SUMMARY

Expenditures Applicable to Unit Costs:—

Public Schools:—

General Operating Expenditures.....	\$5,051,486.70	
Proportion of General Administration Expenditures.....	216,365.47	
Sinking Fund Charges.....	105,634.94	
Sinking Fund Interest on Investments.....	74,282.01	
Serial Debentures Redeemed.....	143,178.59	
Debenture Interest.....	754,461.24	
Tax Collection Charges.....	117,301.83	
		\$6,462,710.78

Collegiate Institutes:—

General Operating Expenditures.....	\$995,575.92	
Proportion of General Administration Expenditures.....	43,335.00	
Sinking Fund Charges.....	14,275.86	
Sinking Fund Interest on Investments.....	10,725.95	
Serial Debentures Redeemed.....	42,040.36	
Debenture Interest.....	168,760.39	
Tax Collection Charges.....	22,147.90	
		1,296,861.38

Technical Schools:—

General Operating Expenditures.....	\$710,631.03	
Proportion of General Administration Expenditures.....	30,644.04	
Sinking Fund Charges.....	27,373.82	
Sinking Fund Interest on Investments.....	15,458.80	
Serial Debentures Redeemed.....	14,274.75	
Debenture Interest.....	112,406.00	
Tax Collection Charges.....	13,780.91	
		924,569.35

High Schools of Commerce:—

General Operating Expenditures.....	\$445,011.89	
Proportion of General Administration Expenditures.....	19,191.20	
Sinking Fund Charges.....	5,222.79	
Sinking Fund Interest on Investments.....	2,862.46	
Serial Debentures Redeemed.....	16,460.78	
Debenture Interest.....	65,996.31	
Tax Collection Charges.....	9,187.28	
		563,932.71

Expenditures not Applicable to Unit Costs:—

Superannuation Allowances.....	\$25,741.56	
Special Meetings.....	13,167.49	
Sinking Fund Charges on Sites.....	34,162.47	
Sinking Fund Interest on Investments.....	23,172.15	
Serial Debentures Redeemed on Sites.....	46,618.73	
		142,862.40
Balance being Excess of Receipts over Expenditures.....		37,692.73
Deduct—Interest on Sinking Fund Investments.....		\$9,428,629.35
		126,501.37
Total.....		\$9,302,127.98

BALANCE ACCOUNT

As at 31st December, 1928

Surplus as at 31st December, 1927.....	\$1,591,159.19
Deduct—Items chargeable to previous year (including Accrued Debenture Interest) met out of Surplus Account.....	410,591.99
	<u>\$1,180,567.20</u>
Add—Surplus for the year 1928 as per Revenue Account.....	37,692.73
Surplus as at 31st December, 1928, as per Balance Sheet.....	<u>\$1,218,259.93</u>

N.B.—The Surplus for the year 1928 is accumulated in the various Departments as follows:—

	Receipts	Expenditures	Surplus	Deficit
Public Schools.....	\$5,048,067.05	\$5,051,486.70	.....	\$3,419.65
Collegiate Institutes.....	986,457.12	995,575.92	.....	9,118.80
Technical Schools.....	728,186.09	710,631.03	\$17,555.06	.....
High Schools of Commerce.....	487,162.77	445,011.89	42,150.88	.....
General Administration.....	338,970.00	348,444.76	.....	9,474.76
	<u>\$7,588,843.03</u>	<u>\$7,551,150.30</u>	<u>\$59,705.94</u>	<u>\$22,013.21</u>
Total Surpluses.....			\$59,705.94	
Total Deficits.....			22,013.21	
Net Surplus as per Revenue Account.....			<u>\$37,692.73</u>	

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

SUNDRY DATA *RE* BALANCE SHEETS

In connection with the items which are included in the Assets and Liabilities on the Balance Sheets herewith, and for which only the total amount is given, the following details will more fully substantiate these items as included in the Balance Sheets.

ASSETS

Accounts Receivable:—

Current Account:

Non-resident Fees.....	\$217.75	
Group Insurance.....	20,100.45	
Rents.....	381.00	
Provincial Government.....	43,233.70	
Technical and Commercial Store Room Accounts.....	17,785.34	
New Buildings re Overhead for Year.....	12,508.86	
New Buildings re Allenby and Western Branch Technical School.....	31,269.68	
Fire Insurance Claims.....	12,228.00	
Sundries.....	6,988.64	
		\$144,713.42

Capital Account:

Sundries.....	\$730.36	
Sale of Board's Properties.....	298,425.00	
		299,155.36

Prepaid Expenses:—

Insurance.....	\$45,463.85	
Sundry Items.....	.....	
		45,463.85

Materials and Supplies:—

Soft Coal.....	\$15,553.61	
Hard Coal.....	578.70	
Slack.....	168.00	
Wood and Charcoal.....	769.62	
Coke.....	441.18	
Stock at Supply Room.....	37,635.24	
Supplies at Schools.....	20,427.54	
Workshop Materials.....	30,958.47	
		106,532.36

SUNDRY DATA *RE* BALANCE SHEETS—Continued

LIABILITIES

Accounts Payable:—

Current Account:

Vouchers Audited and ready for Payment.....	\$36,729.25	
Invoices not Vouchered.....	3,054.80	
Unclaimed Salaries.....	989.98	
General Accounts.....	67,086.37	
Accrued Debenture Interest.....	431,321.63	
Re late John Butler.....	1,128.08	
		\$540,310.11

Reserves:—

Re High Park Forest School.....	\$18,103.45	
For Redemptions of Night School Deposits.....	14,300.00	
Jessie McNabb Endowment Fund.....	4,771.83	
Award from suit—Monarch Brass Co. versus Board of Education, re R. Miller.....	3,231.93	
Balance re Cafeteria Accounts.....	852.37	
		41,259.58

Capital Account:

Vouchers Audited and ready for Payment.....	\$3,889.48	
Contracts Awarded.....	417,417.18	
		421,306.66

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

STATEMENT *RE* INCOME FOR YEAR 1928

In the following Schedule details are set forth of the Income for the year 1928, derived from all sources, other than by taxation.

These receipts are included in the accompanying Revenue Account.

The amounts given hereunder are deducted from the "Gross" Expenditures for the year, in the various activities, covered under the sections of "Unit Cost" denoted in this Schedule, i.e., Public Schools, Collegiate Institutes, etc., etc.

PUBLIC SCHOOLS:—

Provincial Grants:—

General Grant.....	\$34,219.61	
Special Teachers.....	16,306.88	
Domestic Science.....	12,584.75	
Manual Training.....	16,745.25	
School Inspection.....	10,968.00	
Kindergarten.....	3,060.47	
Music.....	180.00	
Art.....	60 00	
Agriculture.....	151.87	
Auxiliary Classes.....	12,625.27	
Night Schools.....	3,492.29	
Cadets.....	10,868.75	
		\$121,263.14
Students' Fees, Day Classes.....		5,709.40
Students' Fees, Night Classes.....		1,096.00
Sundry Income from Various Sources.....		5,440.51
Total Public School Income for year, excluding Proceeds of Taxation.....		\$133,509.05

COLLEGIATES:—

Provincial Grants:—

General Grant.....	\$16,448.06	
Domestic Science.....	1,112.45	
Manual Training.....	1,373.25	
Night Schools.....	2,177.50	
Cadets.....	2,507.50	
		\$23,618.76
Students' Fees, Day Classes.....		5,985.78
Students' Fees, Night Classes.....		2,805.00
Sundry Income from Various Sources.....		738.58
Total Collegiate Income for year, excluding Proceeds of Taxation.....		33,148.12
Carried forward.....		
		\$166,657.17

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

STATEMENT *RE* INCOME FOR YEAR 1928—Continued

Brought forward..... \$166,657.17

CENTRAL TECHNICAL SCHOOL:—

Provincial Grants:—

Day Classes.....	\$61,574.87	
Evening Classes.....	12,886.19	
Cadets.....	325.50	

		\$74,786.56
Students' Fees, Day Classes.....		9,538.27
Students' Fees, Night Classes.....		14,989.00
Sundry Income from Various Sources.....		414.04

		99,727.87
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Total Central Technical Income for year, excluding Proceeds of Taxation.....

RIVERDALE BRANCH TECHNICAL SCHOOL:—

Provincial Grants:—

Day Classes.....	\$27,093.00	
Evening Classes.....	5,283.61	

		\$32,376.61
Students' Fees, Day Classes.....		3,288.06
Students' Fees, Night Classes.....		6,095.00
Sundry Income from Various Sources.....		

		41,759.67
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Total Riverdale Branch Technical School Income for year, excluding Proceeds of Taxation.....

WESTERN BRANCH TECHNICAL SCHOOL:—

Provincial Grants:—

Students' Fees, Day Classes.....	\$273.50	
Students' Fees, Night Classes.....	2,166.00	
Sundry Income from Various Sources.....	3.31	

		2,442.81
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Total Western Branch Technical School Income for year, excluding Proceeds of Taxation.....

VOCATIONAL SCHOOLS:—

Provincial Grants:—

Junior Vocational School.....	\$14,441.12	
Edith L. Groves.....	10,477.62	

		24,918.74
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Total Vocational Schools' Income for year, excluding Proceeds of Taxation.....

		\$335,506.26
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Carried forward.....

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

STATEMENT *RE* INCOME FOR YEAR 1928—Continued

Brought forward.....	\$335,506.26
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CENTRAL HIGH SCHOOL OF COMMERCE:—

Provincial Grants:—	
Day Classes.....	\$55,468.36
Evening Classes.....	4,270.86
Cadets.....	.....
	\$59,739.22
Students' Fees, Day Classes.....	1,778.35
Students' Fees, Night Classes.....	3,764.00
Sundry Income from Various Sources.....	319.18
	65,600.75
Total Central High School of Commerce Income for year, excluding Proceeds of Taxation.....	

EASTERN HIGH SCHOOL OF COMMERCE:—

Provincial Grants:—	
Day Classes.....	\$30,524.33
Evening Classes.....	2,636.39
Cadets.....	122.50
	\$33,283.22
Students' Fees, Day Classes.....	118.46
Students' Fees, Night Classes.....	2,389.00
Sundry Income from Various Sources.....	.....
	35,790.68
Total Eastern High School of Commerce Income for year, excluding Proceeds of Taxation.....	

WESTERN HIGH SCHOOL OF COMMERCE:—

Provincial Grants.....	\$.....	\$.....
Students' Fees, Day Classes.....		217.34
Students' Fees, Night Classes.....		1,145.00
		1,362.34
Total Western High School of Commerce Income for year, excluding Proceeds of Taxation.....		
Total Income for year, for all Schools, exclusive of all Municipal Grants.....		\$438,260.03

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

EDUCATIONAL DEVELOPMENT IN TORONTO FROM A FINANCIAL STANDPOINT

TABLE OF COMPARATIVE EXPENDITURES

Covering Maintenance and Debt Charges Only

Capital Expenditures for Sites and Accommodations are not included in these figures.

Year	Public Schools	Increase	Collegiate Institutes	Increase	Technical Education	Increase	Commercial Education	Increase	Total	Increase
1917.....	\$3,233,100.89	100.0%	\$444,102.26	100.0%	\$359,578.59	100.0%	\$105,541.99	100.0%	\$4,142,323.73	100.0%
1918.....	3,223,488.44	99.7%	443,419.67	99.8%	366,179.61	101.8%	109,981.73	104.2%	4,143,069.45	100.0%
1919.....	3,729,250.64	115.3%	521,115.11	117.3%	401,584.50	111.7%	126,311.32	119.7%	4,778,261.57	115.3%
1920.....	5,320,321.22	164.5%	658,953.29	148.4%	484,140.04	134.7%	161,744.19	153.3%	6,625,158.74	159.9%
1921.....	5,635,568.38	174.3%	750,615.52	169.0%	528,696.99	147.0%	184,688.25	175.1%	7,099,569.14	171.4%
1922.....	5,653,455.11	174.8%	849,660.55	191.3%	538,178.01	149.6%	204,718.27	194.0%	7,246,011.94	174.9%
1923.....	5,943,122.36	183.8%	1,014,987.57	228.5%	629,366.36	175.1%	246,089.79	233.3%	7,833,566.08	189.1%
1924.....	6,177,869.00	191.1%	1,160,841.99	261.5%	708,908.63	197.2%	274,204.37	259.9%	8,321,823.99	200.9%
1925.....	6,118,193.45	189.2%	1,211,073.41	272.7%	746,294.81	207.5%	342,206.97	324.2%	8,417,768.64	203.2%
1926.....	6,295,998.47	194.7%	1,231,688.48	277.3%	825,842.16	229.7%	419,621.60	397.6%	8,773,150.69	211.8%
1927.....	6,391,841.78	197.7%	1,230,416.15	277.1%	832,177.91	231.4%	509,534.60	482.8%	8,963,970.44	216.4%
1928.....	6,485,434.85	200.6%	1,296,584.46	292.0%	916,930.88	255.0%	565,485.06	535.8%	9,264,435.25	223.7%

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

CAPITAL EXPENDITURE COMPARED WITH THE POPULATION OF THE CITY OF TORONTO FOR THE PERIOD 1900 TO 1928, INCLUSIVE

This Schedule has been prepared in order that the development of the City, and the Expenditures for Accommodation might be more readily compared.

The Capital Outlay includes, of course, Expenditures for Sites and Buildings combined.

Year	Capital Expenditure		Capital Expenditure		Capital Expenditure		Population	Registered Attendance	Year
	Public Schools Only	Expenditure Per Capita	Secondary Education	Expenditure Per Capita	All Types of Education	Expenditure Per Capita	1900-1928	Public Schools Dec. 31st	
1900.....	\$118,101.42	\$0.59	.....	.....	\$118,101.42	\$0.59	199,043	26,770	1900
1901.....	51,660.49	.25	.....	.....	51,660.49	.25	205,857	26,794	1901
1902.....	29,743.35	.14	.....	.....	29,743.35	.14	211,735	26,363	1902
1903.....	38,800.30	.18	.....	.....	38,800.30	.18	219,002	26,368	1903
1904.....	49,885.52	.23	.....	.....	49,885.52	.23	226,045	26,707	1904
1905.....	138,672.87	.58	\$8.00	.....	138,680.87	.58	238,642	27,143	1905
1906.....	131,175.06	.52	28,506.00	\$0.11	159,681.06	.63	253,720	28,338	1906
1907.....	269,703.96	.99	136,987.20	.50	406,691.16	1.49	272,600	29,887	1907
1908.....	267,986.44	.93	18,872.18	.07	286,858.62	1.00	287,201	30,761	1908
1909.....	218,184.69	.67	155,532.14	.48	373,716.83	1.15	325,302	35,641	1909
1910.....	528,188.97	1.54	116,901.23	.34	645,090.20	1.88	341,991	39,991	1910
1911.....	585,175.00	1.56	307,127.26	.82	892,302.26	2.38	374,667	43,451	1911
1912.....	767,663.37	1.83	127,179.26	.30	894,842.63	2.13	417,250	46,593	1912
1913.....	1,046,176.72	2.35	600,258.76	1.35	1,646,435.48	3.70	445,575	51,925	1913
1914.....	1,446,786.41	3.08	1,125,959.75	2.39	2,572,746.16	5.47	470,151	55,618	1914
1915.....	1,343,443.34	2.90	906,638.31	1.95	2,250,081.65	4.85	463,705	56,838	1915
1916.....	671,102.98	1.46	127,820.56	.28	798,923.54	1.74	460,526	61,473	1916
1917.....	350,370.37	.74	52,105.23	.11	402,475.60	.85	473,829	64,270	1917
1918.....	154,410.06	.31	135,193.85	.28	286,603.91	.59	489,681	63,338	1918
1919.....	316,277.92	.63	9,469.60	.02	325,747.52	.65	499,295	67,878	1919
1920.....	1,247,886.30	2.43	150,106.51	.29	1,397,992.81	2.72	512,822	71,833	1920
1921.....	1,886,006.41	3.61	299,296.55	.57	2,185,302.96	4.18	522,942	74,823	1921
1922.....	1,377,070.30	2.60	983,529.98	1.85	2,360,600.28	4.45	529,083	77,301	1922
1923.....	971,665.34	1.80	1,372,545.46	2.55	2,344,210.80	4.35	538,771	77,581	1923
1924.....	483,607.79	.89	752,008.90	1.39	1,235,616.69	2.28	542,187	77,732	1924
1925.....	401,031.01	.73	332,915.01	.61	733,946.02	1.34	549,429	76,305	1925
1926.....	399,103.16	.71	199,842.95	.36	598,946.11	1.07	556,691	76,853	1926
1927.....	548,795.06	.96	434,231.61	.76	983,026.67	1.72	569,899	77,893	1927
1928.....	450,596.34	.77	1,224,422.80	2.09	1,675,019.14	2.86	585,628	78,915	1928
	\$16,286,270.95		\$9,597,459.10		\$25,883,730.05				

TORONTO BOARD OF EDUCATION

Year Ending 31st December, 1928

“UNIT COST OF EDUCATION”

Based on Figures of

“Pupils in Actual Attendance 200 Teaching Days”

FOREWORD *RE* UNIT COST OF EDUCATION

Following the precedent of our Annual Reports since 1918, a detailed report is presented on the Unit Cost of Education in Toronto for the year 1928. The costs have been divided into six sections, which we might broadly outline as follows:—

1. Principals' and Teachers' Salaries, and Pupils' Supplies, such as Text Books, etc., for General and Special Instruction.
2. Cost of Keeping Schools Open for Instruction, covering Caretaking Expenses, Fuel, etc.
3. Cost of Upkeep of School Buildings, covering Repairs to Buildings, Furniture, etc.
4. Expenses of the General Administration, proportioned over each Branch.
5. Capital Charges, comprising Debenture Interest, Sinking Fund Charges, etc. (These figures are used to represent Depreciation Charges.)
6. Moneys spent on Recreation in the various Institutions.

The figures, as regards the "Number of Pupils in Actual Attendance," for the calendar year, have been furnished by the Chief Inspector's Department, the Principals of the Collegiate Institutes, Technical Schools and the High Schools of Commerce, respectively. We are assured that these figures are as accurate as it is possible to obtain, and our calculations are based on this assumption, but we have no means in the Treasury Department of verifying the figures provided.

The figures showing the Unit Cost for the year 1927, as regards the attendance, have been included to make a proper comparison between the two years.

In the pages following we might point out also, that we have included in condensed form details of the "Per Pupil Cost" worked out on the "Average Registered Attendance" basis, in addition to the calculations on the "Average Actual Attendance" basis, in connection with the Public Schools and Collegiate Institutes.

This Report is, of course, prepared at the close of the year, but it will be readily understood that in estimating requirements for a future period, the "Registered Attendance" would be necessarily the correct unit for calculation, as the children on the rolls are those for whom provision must be made, even though they may not be present 100 per cent. of the school year.

The figures as regards the "Average Registered Attendance" have been obtained from the same source as those of the "Average Actual Attendance."

In the Unit Cost Statement it will be found that the figures representing the Gross Cost and the Net Cost for the years 1927 and 1928 are shown in the Schedules.

On pages 38 to 40 will be found a detailed statement of all income received from sources, other than from the citizens through the medium of taxation, throughout the year. This income has been deducted from the Gross Expenditure in the Summary in each of the four sections, in order to obtain the correct Net Costs to the Citizens of Toronto.

By presenting the statistics of the Gross Expenditure in this way, the fluctuations as regards the cost can be carefully followed, and will no doubt be of considerable assistance in showing the exact state of affairs as regards the educational costs as they existed in 1928 in Toronto.

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

We have included the Debt Charges in the following Statistics, in the Fifth Cost Section, as Capital Charges.

The average term of our debentures issued is approximately thirty-two years, and while we consider this as being a very short estimate of the life of the majority of our School Buildings, we have included the Sinking Fund Charges and Serial Debenture Redemptions on the buildings only, in the following Statement, to cover Depreciation and consequent expense of renewal.

While this is possibly a rather heavier charge than usual, the increased cost of erection would undoubtedly offset the difference.

We might point out that all repairs and renewals are being written off each year as Current Expense, but in order that our Statement would set out the position of affairs as accurately as possible, the Sinking Fund Charges and Serial Debenture Redemptions on all our School "Buildings," but excluding "Land" on which they are erected, have been included in the Unit Costs.

We have not included the Capital Charges on the "Land" as the values are appreciating in practically every instance, and the cost price might be considered a very conservative valuation on which to carry the asset on our books, without considering Depreciation at all.

The Capital Charges, consequently, have been calculated on the ratio of the cost of "Buildings" to the total, which, of course, included the cost of Land and Buildings, and the "Buildings" proportion only is included in the following Statement.

The question of Depreciation is one in which there is a great deal of diversity of opinion, but while the period of usefulness of a School Building might be varied, in the opinion of experts, still from both a financial and accounting standpoint, no Statement of Costs would be accurate, to say the least, if Depreciation of School Buildings were eliminated from the figures purporting to represent total costs. The Statement would be misleading and would undermine the whole idea behind our Report, of presenting data of what our actual costs are now, and including in these Costs wear and tear, which must be provided for sooner or later.

In order that our Statement may be better understood as regards Depreciation, we will quote below, from figures contained in the following pages, the Gross Cost of Education in the various Sections, such as Public Schools, etc., concerning General Maintenance and Debt Charges separately for the year 1928.

These figures are as follows:

	General Maintenance Gross Cost per Pupil	Debt Charges Per Pupil Cost	Total Gross Cost per Pupil
Day Pupils in Public Schools.....	\$75.27	\$15.42	\$90.69
Day Pupils in Collegiate Institutes.....	130.20	29.37	159.57
Day Pupils in Technical Schools.....	152.57	34.10	186.67
Day Pupils in High Schools of Commerce	118.85	23.07	141.92

We are merely giving these quotations for information purposes, but consider that from a "Cost of Education" standpoint the two sections of cost are inseparable.

In the Schedule, herewith, only "Actual Expenditure" or "Actual Liabilities" are considered in arriving at the "Unit Cost."

We have had considerable difficulty in making the distribution of the Debt Charges, in the Fifth Cost Section, between Sites and Buildings, with the information in our possession, but the figures, though subject to slight adjustment in the details, are correct in the aggregate.

No consideration whatever is given in the Statement to Assets, such as Old School Buildings, on which the Debentures may have all been redeemed; and no reduction is made whatever for interest, which might be considered, on Capital invested, as an item to offset the various Debt Charges. We have no data available in our Department as to the extent of these redemptions.

The "Pupils in Actual Attendance" means the total attendance in the various institutions, for the whole of the calendar year, all added together and divided by the two hundred teaching days for the year, so that the figures quoted denote an attendance of 100 per cent.

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

The following illustration might possibly convey a better idea of the extent of the information obtainable from the Statement.

To find the actual cost to the Citizens of Toronto of a pupil attending one of our Public Schools the full two hundred teaching days of 1928, and taking the usual Public School curriculum, but not Evening Class Education, the cost would be ascertained (using the Sections, First, Second, Third Cost, etc., as titles, as previously explained) as follows:—

	1928 Figures		Corresponding Figures for 1927	
	Per Pupil Cost	Percentage of Total Cost	Per Pupil Cost	Percentage of Total Cost
Instruction and Supplies.....	\$56.61	63.61%	\$55.26	63.13%
Keeping Schools Open.....	9.28	10.43%	9.15	10.45%
Upkeep of School Buildings.....	4.05	4.55%	4.95	5.65%
Cost of Administration.....	4.84	5.44%	4.60	5.26%
Debt Charges (for Depreciation).....	15.42	17.32%	15.06	17.20%
Recreation.....	.49	.55%	.50	.57%
Total Gross Cost.....	\$90.69	101.90%	\$89.52	102.26%
Less Revenue Received from Grants.....	1.69	1.90%	1.98	2.26%
Net Cost to Citizens.....	\$89.00	100.00%	\$87.54	100.00%

The figures have been compiled to meet our local requirements, working on the same basis as outlined in our First Annual Report of this kind in 1918.

In addition to the Schedule giving the various subdivisions of the Cost of Education, we have added in the following Report a Chart showing the proportionate costs of Education in the various Sections, as previously explained, for the years 1918 to 1928, where these costs can be compared in their various fluctuations quite easily for the last eleven years.

Another Chart has also been added to show the receipts for the year for Educational purposes, and setting out in tabloid form the proportion of the Educational Cost borne particularly by the taxpayers, the assistance given us by the Government, and the proportion paid by the students concerned.

While the figures contained in the Report herewith may be considered very elaborate in their detail, still we believe that by showing to our Citizens where and how the moneys they are providing are being expended, and pointing out each particular ratio, it will enable our Citizens to form a more accurate perspective of the problem confronting us at the present time, particularly as regards our Public School matters here in Toronto.

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

UNIT COST OF EDUCATION

PUBLIC SCHOOLS

SUMMARY OF TOTALS FOR PUBLIC SCHOOLS ONLY

BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

Cost No.	Title	GROSS COST PER PUPIL IN 1928					CORRESPONDING GROSS COST PER PUPIL IN 1927				
			DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
			No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
1st	Cost of Instruction.....	\$3,823,111.61	67,538	\$56.61	.....	.....	\$3,729,136.21	67,475	\$55.26	.....	.....
2nd	Cost of Keeping Schools Open....	626,982.38	67,538	9.28	.....	.....	617,155.36	67,475	9.15	.....	.....
3rd	Cost of Upkeep of School Bldgs...	273,829.00	67,538	4.05	.....	.....	334,029.64	67,475	4.95	.....	.....
4th	Cost of Administration.....	326,809.00	67,538	4.84	.....	.....	310,419.21	67,475	4.60	.....	.....
5th	Cost of Depreciation.....	1,041,162.34	67,538	15.42	.....	.....	1,016,387.51	67,475	15.06	.....	.....
	Recreation Purposes.....	32,997.76	67,538	.49	.....	.....	33,451.02	67,475	.50	.....	.....
	Gross Cost per Pupil.....	\$6,124,892.09	67,538	\$90.69	.....	.....	\$6,040,578.95	67,475	\$89.52	.....	.....
	Less Revenue Received from Provincial Grants, Fees, etc.	118,783.76	67,538	1.69	1,375	\$3.34	137,824.67	67,475	1.98	771	\$5.05
	Net Cost per Pupil.....	\$6,006,108.33	67,538	\$89.00	1,375	\$3.34	\$5,902,754.28	67,475	\$87.54	771	\$5.05
	Special Activities.....	\$41,964.79	.....	.....	1,375	\$21.05	\$42,429.50	.....	.....	771	\$31.74
	Total.....	\$6,048,073.12	.....	.....	1,375	\$17.71	\$5,945,183.78	.....	.....	771	\$26.69
	Gross Cost re Auxiliary Classes...	\$295,853.90	1,737	\$170.33	.....	.....	\$248,895.84	1,338	\$186.02	.....	.....
	Less Revenue Received from Provincial Grants, Fees, etc.	\$14,725.29	1,737	\$8.48	.....	.....	\$13,945.67	1,338	\$10.42	.....	.....
	Net Cost re Auxiliary Classes.....	\$281,128.61	1,737	\$161.85	.....	.....	\$234,950.17	1,338	\$175.60	.....	.....
	Total Net Expenditure.....	\$6,329,201.73	.....	.....	.....	.....	\$6,180,133.95	.....	.....	.....	.....

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

UNIT COST OF EDUCATION

PUBLIC SCHOOLS

BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

	GROSS COST PER PUPIL IN 1928					CORRESPONDING GROSS COST PER PUPIL IN 1927				
		DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
FIRST COST OF EDUCATION:										
Ordinary Instruction:										
Salaries, Principals and Teachers.	\$3,337,239 .86	61,431	\$54 .33	.....	.....	\$3,260,020 .20	61,465	\$53 .04	.....	.....
Supplies for Pupils.	113,336 .15	61,431	1 .84	.....	.....	117,024 .40	61,465	1 .90	.....	.....
Inspection.	65,596 .90	67,538	.97	.....	.....	54,068 .91	67,475	.80	.....	.....
Kindergarten.	273,949 .38	6,107	44 .86	.....	.....	266,118 .60	6,010	44 .28	.....	.....
Supervision.	32,989 .32	67,538	.49	.....	.....	31,904 .10	67,475	.47	.....	.....
Total.	\$3,823,111 .61	67,538	\$56 .61	.....	.....	\$3,729,136 .21	67,475	\$55 .26	.....	.....
SECOND COST OF EDUCATION:										
Cost of Keeping Schools Open for Instruction:										
Caretaking Expenses.	\$350,701 .29	67,538	\$5 .19	.....	.....	\$348,907 .09	67,475	\$5 .17	.....	.....
Fuel.	121,008 .38	67,538	1 .79	.....	.....	120,264 .13	67,475	1 .78	.....	.....
Gas.	1,855 .47	67,538	.03	.....	.....	2,158 .96	67,475	.03	.....	.....
Electricity.	39,396 .60	67,538	.58	.....	.....	35,347 .52	67,475	.53	.....	.....
Water.	22,286 .65	67,538	.33	.....	.....	23,456 .03	67,475	.35	.....	.....
Telephones.	8,013 .58	67,538	.12	.....	.....	7,845 .39	67,745	.12	.....	.....
Miscellaneous.	83,720 .41	67,538	1 .24	.....	.....	79,176 .24	67,475	1 .17	.....	.....
Total.	\$626,982 .38	67,538	\$9 .28	.....	.....	\$617,155 .36	67,475	\$9 .15	.....	.....
THIRD COST OF EDUCATION:										
Cost of Upkeep of School Buildings:										
Repairs to Buildings.	\$212,486 .18	67,538	\$3 .15	.....	.....	\$275,973 .15	67,475	\$4 .09	.....	.....
Repairs to Furniture and Equipment. . .	25,710 .22	67,538	.38	.....	.....	25,808 .88	67,475	.38	.....	.....
Portable Buildings and Temporary Class-rooms.	20,572 .02	67,538	.30	.....	.....	16,923 .57	67,475	.25	.....	.....
Insurance.	15,060 .58	67,538	.22	.....	.....	15,324 .04	67,475	.23	.....	.....
Depreciation (See Fifth Cost). ....				.....	.....				.....	.....
Total.	\$273,829 .00	67,538	\$4 .05	.....	.....	\$334,029 .64	67,475	\$4 .95	.....	.....

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

UNIT COST OF EDUCATION PUBLIC SCHOOLS BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

	GROSS COST PER PUPIL IN 1928					CORRESPONDING GROSS COST PER PUPIL IN 1927				
		DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
FOURTH COST OF EDUCATION:										
Cost of Administration:										
N.B.—The Public Schools' Proportion of Total General Administration is 69.9%										
P.S. Proportion of General Administration Salaries.....	\$146,361.93	67,538	\$2.17	.....	.....	\$145,053.02	67,475	\$2.15	.....	.....
Office Expenses.....	15,530.11	67,538	.23	.....	.....	15,658.89	67,475	.23	.....	.....
Administration Building Upkeep and Sundry G. A. Expenses.....	16,463.16	67,538	.24	.....	.....	17,552.39	67,475	.26	.....	.....
General Repairs to Buildings and Furniture.....	4,049.94	67,538	.06	.....	.....	4,772.91	67,475	.07	.....	.....
Transportation Expenses.....	28,666.20	67,538	.43	.....	.....	28,180.88	67,475	.42	.....	.....
Prizes and Medals.....	1,306.02	67,538	.02	.....	.....	1,142.83	67,475	.02	.....	.....
Depreciation of Administration Building, etc. (See Fifth Cost).....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Tax Collection Charges.....	114,431.64	67,538	1.69	.....	.....	98,058.29	67,475	1.45	.....	.....
Total.....	\$326,809.00	67,538	\$4.84	.....	.....	\$310,419.21	67,475	4.60	.....	.....
FIFTH COST OF EDUCATION:										
N.B.—As the Board has no definite system at present by which to take care of "Depreciation," the Sinking Fund Charges and Serial Debenture Redemptions following have been taken as the most reliable basis on which "Depreciation" can be included.										
Debenture Interest.....	\$728,979.34	67,538	\$10.80	.....	.....	\$744,847.72	67,475	\$11.04	.....	.....
Sinking Fund Charges.....	173,840.26	67,538	2.57	.....	.....	153,117.18	67,475	2.27	.....	.....
Serial Debenture Redemptions.....	138,342.74	67,538	2.05	.....	.....	118,422.61	67,475	1.75	.....	.....
Total.....	\$1,041,162.34	67,538	\$15.42	.....	.....	\$1,016,387.51	67,475	\$15.06	.....	.....
Recreation Purposes:										
Games and Rinks.....	\$26,029.19	67,538	\$.39	.....	.....	\$22,974.49	67,475	\$.34	.....	.....
Cadet Purposes.....	6,968.57	67,538	.10	.....	.....	10,476.53	67,475	.16	.....	.....
Total.....	\$32,997.76	67,538	\$.49	.....	.....	\$33,451.02	67,475	\$.50	.....	.....

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

UNIT COST OF EDUCATION

PUBLIC SCHOOLS

BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

	GROSS COST PER PUPIL IN 1928					CORRESPONDING GROSS COST PER PUPIL IN 1927				
		DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
Special Activities:										
Summer Schools.....						\$4,597.33	433	\$10.62		
Supervised Playgrounds.....	\$7,428.84	3,057	2.43			11,934.22	3,728	3.20		
Vacation Schools.....	1,570.60	365	4.30			1,427.13	316	4.52		
Night Schools.....	28,935.15			1,375	\$21.05	24,470.82			771	\$31.74
Swimming Classes.....	4,030.20	1,533	2.63							
Total.....	\$41,964.79			1,375	\$21.05	\$42,429.50			771	\$31.74
Auxiliary Classes—"Standard":										
Teachers' Salaries.....	\$88,104.10	612	\$143.95			\$91,202.05	711	\$128.27		
Inspection.....	594.42	612	.97			569.74	711	.80		
Supplies for Pupils.....	4,777.19	612	7.81			2,510.25	711	3.53		
Cost of Keeping Schools Open.....	18,478.19	612	30.19			15,535.23	711	21.85		
Cost of Upkeep.....	6,311.86	612	10.32			6,772.33	711	9.53		
Cost of Administration.....	2,961.42	612	4.84			3,270.96	711	4.60		
Depreciation.....	27,396.55	612	44.77			29,994.04	711	42.19		
Total.....	\$148,623.73	612	\$242.85			\$149,854.60	711	\$210.77		
Auxiliary Classes—"Special":										
Forest and Open Air Schools:										
Orde Street.....	\$12,484.43	74	\$168.71			\$7,100.36	77	\$92.21		
Victoria Park.....	19,978.71	175	114.16			17,667.36	184	96.02		
High Park.....	24,291.68	213	114.05			22,206.94	191	116.27		
Pupils cared for by Visiting Teachers...	15,444.97	72	214.51			14,431.28	69	209.15		
Classes for Hard of Hearing Children...	12,489.79	46	271.52			10,397.25	37	281.01		
Sight Saving Classes.....	11,115.33	41	271.12			9,867.76	36	274.10		
Classes for Crippled Children.....	21,615.22	40	540.38			17,370.29	33	526.37		
Pupils taught at Institutions.....	29,810.04	464	64.25			Included in Standard Auxiliary Classes.				
Total.....	\$147,230.17	1,125	\$130.87			\$99,041.24	627	\$157.96		
Gross Total for all Auxiliary Classes....	\$295,853.90	1,737	\$170.33			\$248,895.84	1,338	\$186.77		

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

UNIT COST STATEMENT

COLLEGIATE INSTITUTES

The Schedule below is a summary of the Registration and Attendance Statistics, as furnished by the various Principals, for the Calendar year of 1928. The totals in each case are the figures used in the "Unit Cost" Statement immediately following herewith.

NAME OF INSTITUTION	AVERAGE REGISTERED NO. OF PUPILS				NO. OF PUPILS ACTUALLY ATTENDING			
	Day Classes	Evening Classes	Manual Training	Domestic Science	Day Classes	Evening Classes	Manual Training	Domestic Science
Bloor Collegiate.....	638				591			
Harbord Collegiate.....	1,049	930			968	144		
Humberside Collegiate.....	1,183				1,082			
Jarvis Street Collegiate.....	1,043	803	333	206	954	142	307	187
Malvern Avenue Collegiate.....	736				677			
North Toronto Collegiate.....	1,064				947			
Oakwood Collegiate.....	1,188		330	285	1,069		303	262
Parkdale Collegiate.....	927				867			
Riverdale Collegiate.....	956		286	275	875		265	231
Totals.....	8,784	1,733	949	766	8,030	286	875	680

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

UNIT COST OF EDUCATION

COLLEGIATE INSTITUTES

SUMMARY OF TOTALS FOR COLLEGIATE INSTITUTES ONLY

BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

Cost No.	Title	GROSS COST PER PUPIL IN 1928					CORRESPONDING GROSS COST PER PUPIL IN 1927				
			DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
			No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
1st	Cost of Instruction.....	\$829,984.64	8,030	\$103.36	.....	.....	\$786,646.80	7,777	\$101.15	.....	.....
2nd	Cost of Keeping Schools Open...	103,542.76	8,030	12.89	.....	.....	99,632.86	7,777	12.81	.....	.....
3rd	Cost of Upkeep of School Bldgs..	37,452.37	8,030	4.66	.....	.....	22,890.46	7,777	2.95	.....	.....
4th	Cost of Administration.....	65,482.90	8,030	8.16	.....	.....	59,779.03	7,777	7.69	.....	.....
5th	Cost of Depreciation.....	235,802.56	8,030	29.37	.....	.....	222,275.77	7,777	28.58	.....	.....
	Recreation Purposes.....	9,098.69	8,030	1.13	.....	.....	10,297.89	7,777	1.32	.....	.....
	Gross Cost per Pupil.....	\$1,281,363.92	8,030	\$159.57	.....	.....	\$1,201,522.81	7,777	\$154.50	.....	.....
	Less Revenue Received from Provincial Grants, Fees, etc.	33,148.12	8,030	3.51	286	17.42	38,224.27	7,777	4.32	331	14.04
	Net Cost per Pupil.....	\$1,248,215.80	8,030	\$156.06	286	\$17.42	\$1,163,298.54	7,777	\$150.18	331	\$14.04
	Special Activities.....	\$15,497.46	.....	.....	286	\$53.20	\$16,902.50	.....	.....	331	\$50.24
	Total.....	\$1,263,713.26	.....	.....	286	\$35.78	\$1,180,201.04	.....	.....	331	\$36.20

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

UNIT COST OF EDUCATION

COLLEGIATE INSTITUTES

BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

	GROSS COST PER PUPIL IN 1928					CORRESPONDING CROSS COST PER PUPIL IN 1927				
		DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
FIRST COST OF EDUCATION:										
Ordinary Instruction:										
Salaries, Principals and Teachers.	\$813,276.32	8,030	\$101.28	.....	.....	\$770,456.78	7,777	\$99.07	.....	.....
Supplies for Pupils.	6,253.66	8,030	.78	.....	.....	6,877.15	7,777	.88	.....	.....
Supervision.	10,454.66	8,030	1.30	.....	.....	9,312.87	7,777	1.20	.....	.....
Total.	\$829,984.64	8,030	\$103.36	.....	.....	\$786,646.80	7,777	\$101.15	.....	.....
SECOND COST OF EDUCATION:										
Cost of Keeping Schools Open for Instruction:										
Caretaking Expenses.	\$56,279.47	8,030	\$7.01	.....	.....	\$54,369.47	7,777	\$6.99	.....	.....
Fuel, Gas, Electricity, Water and Tele- phones.	33,658.16	8,030	4.19	.....	.....	32,354.14	7,777	4.16	.....	.....
Miscellaneous.	13,605.13	8,030	1.69	.....	.....	12,909.25	7,777	1.66	.....	.....
Total.	\$103,542.76	8,030	\$12.89	.....	.....	\$99,632.86	7,777	\$12.81	.....	.....
THIRD COST OF EDUCATION:										
Cost of Upkeep of Collegiate Insti- tutes:										
Repairs to Buildings.	\$29,886.72	8,030	\$3.72	.....	.....	\$15,381.76	7,777	\$1.98	.....	.....
Repairs to Furniture and Equipment. . .	4,602.28	8,030	.57	.....	.....	4,620.71	7,777	.60	.....	.....
Insurance.	2,963.37	8,030	.37	.....	.....	2,887.99	7,777	.37	.....	.....
Depreciation (See Fifth Cost). ....				.....	.....				.....	.....
Total.	\$37,452.37	8,030	\$4.66	.....	.....	\$22,890.46	7,777	\$2.95	.....	.....

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

UNIT COST OF EDUCATION COLLEGIATE INSTITUTES BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

	GROSS COST PER PUPIL IN 1928					CORRESPONDING GROSS COST PER PUPIL IN 1927				
		DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
FOURTH COST OF EDUCATION:										
N.B.—The Collegiate Institutes' proportion of Total General Administration Expenses is 14%.										
Proportion of General Administration Salaries.....	\$30,049.53	8,030	\$3.74	.....	.....	\$28,374.91	7,777	\$3.65	.....	.....
Office Expenses.....	3,188.48	8,030	.40	.....	.....	3,063.15	7,777	.40	.....	.....
Transportation Expenses.....	5,885.45	8,030	.73	.....	.....	5,512.68	7,777	.71	.....	.....
Administration Building Upkeep and Sundry General Administration Expenses.....	4,211.54	8,030	.53	.....	.....	4,367.22	7,777	.56	.....	.....
Depreciation on Administration Building, etc. (See Fifth Cost).....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Tax Collection Charges.....	22,147.90	8,030	2.76	.....	.....	18,461.07	7,777	2.37	.....	.....
Total.....	\$65,482.90	8,030	\$8.16	.....	.....	\$59,779.03	7,777	\$7.69	.....	.....
FIFTH COST OF EDUCATION:										
N.B.—As the Board has no definite system at present by which to take care of "Depreciation," the Sinking Fund Charges and Serial Debenture Redemptions following have been taken as the most reliable basis on which "Depreciation" can be included.										
Debenture Interest.....	\$168,760.39	8,030	\$21.02	.....	.....	\$169,955.14	7,777	\$21.85	.....	.....
Sinking Fund Charges.....	25,001.81	8,030	3.11	.....	.....	19,983.49	7,777	2.57	.....	.....
Serial Debenture Redemptions.....	42,040.36	8,030	5.24	.....	.....	32,337.14	7,777	4.16	.....	.....
Total.....	\$235,802.56	8,030	\$29.37	.....	.....	\$222,275.77	7,777	\$28.58	.....	.....
Recreation Purposes:										
Gymnasium.....	\$731.87	8,030	\$.09	.....	.....	\$1,095.28	7,777	\$.14	.....	.....
Cadet Purposes.....	2,393.43	8,030	.30	.....	.....	2,237.84	7,777	.29	.....	.....
Games and Rinks.....	5,973.39	8,030	.74	.....	.....	6,964.77	7,777	.89	.....	.....
Total.....	\$9,098.69	8,030	\$1.13	.....	.....	\$10,297.89	7,777	\$1.32	.....	.....
Special Activities:										
Night Schools.....	\$15,215.29	.....	.....	286	\$53.20	\$16,629.50	.....	.....	331	\$50.24
Supervised Playgrounds.....	282.17	133	\$2.12	.....	.....	273.00	117	\$2.33	.....	.....
Total.....	\$15,497.46	133	\$2.12	286	\$53.20	\$16,902.50	117	\$2.33	331	\$50.24

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

UNIT COST OF EDUCATION

TECHNICAL EDUCATION

SUMMARY OF TOTALS FOR ALL TECHNICAL SCHOOLS

BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

Cost No.	Title	GROSS COST PER PUPIL IN 1928					CORRESPONDING GROSS COST PER PUPIL IN 1927				
			DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
			No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
1st	Cost of Instruction.....	\$480,996 00	3,314	\$117.44	2,566	\$35.78	\$434,812.18	3,156	\$91.67	2,545	\$57.16
2nd	Cost of Keeping Schools Open....	108,141.36	3,314	21.52	2,566	14.35	100,255.58	3,156	20.96	2,545	13.41
3rd	Cost of Upkeep of School Bldgs..	12,008.51	3,314	2.42	2,566	1.56	5,313.01	3,156	1.12	2,545	.70
4th	Cost of Administration.....	53,990.49	3,314	10.86	2,566	7.01	50,291.06	3,156	10.62	2,545	6.59
5th	Cost of Depreciation.....	169,513.37	3,314	34.10	2,566	22.02	151,852.75	3,156	32.08	2,545	19.89
	Recreation Purposes.....	1,207.66	3,314	.33	2,566	.04	377.69	3,156	.10	2,545	.02
	Gross Cost per Pupil.....	\$825,857.39	3,314	\$186.67	2,566	\$ 80.76	\$742,902.27	3,156	\$156.55	2,545	\$97.77
	Less Revenue Received from Provincial Grants, Fees, etc.	\$143,930.35	3,314	\$30.93	2,566	\$16.14	\$149,647.83	3,156	\$32.85	\$2,545	\$18.07
	Net Cost per Pupil.....	\$681,927.04	3,314	\$155.74	2,566	\$64.62	\$593,254.44	3,156	\$123.70	2,545	\$79.70

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

UNIT COST OF EDUCATION

CENTRAL TECHNICAL SCHOOL

SUMMARY OF TOTALS FOR CENTRAL TECHNICAL SCHOOL ONLY

BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

Cost No.	Title	GROSS COST PER PUPIL IN 1928					CORRESPONDING GROSS COST PER PUPIL IN 1927				
			DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
			No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
1st	Cost of Instruction.....	\$322,610.36	2,309	\$113.08	1,745	\$35.25	\$313,029.44	2,429	\$84.19	2,115	\$51.31
2nd	Cost of Keeping School Open....	71,059.04	2,309	20.18	1,745	14.02	71,911.98	2,429	19.45	2,115	11.66
3rd	Cost of Upkeep of School Bldg...	8,448.38	2,309	2.44	1,745	1.61	3,899.64	2,429	1.07	2,115	.61
4th	Cost of Administration.....	36,437.18	2,309	10.52	1,745	6.96	36,356.96	2,429	9.98	2,115	5.73
5th	Cost of Depreciation.....	120,102.78	2,309	34.68	1,745	22.94	116,484.03	2,429	31.97	2,115	18.36
	Recreation Purposes.....	1,126.07	2,309	.45	1,745	.05	326.81	2,429	.12	2,115	.02
	Gross Cost per Pupil.....	\$559,783.81	2,309	\$181.35	1,745	\$80.83	\$542,008.86	2,429	\$146.78	2,115	\$87.69
	Less Revenue Received from Provincial Grants, Fees, etc.	99,727.87	2,309	31.12	1,745	15.97	110,009.73	2,429	30.92	2,115	16.50
	Net Cost per Pupil.....	\$460,055.94	2,309	\$150.23	1,745	\$64.86	\$431,999.13	2,429	\$115.86	2,115	\$71.19

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

UNIT COST OF EDUCATION

CENTRAL TECHNICAL SCHOOL

BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

	GROSS COST PER PUPIL IN 1928					CORRESPONDING GROSS COST PER PUPIL IN 1927				
		DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
FIRST COST OF EDUCATION:										
Technical Instruction, "Day and Evening Classes Combined."										
Teachers' Salaries.....	\$302,973.01	2,309	\$107.62	1,745	\$31.22	\$291,515.25	2,429	\$78.47	2,115	\$47.71
Supplies for Pupils.....	19,637.35	2,309	5.46	1,745	4.03	21,514.19	2,429	5.72	2,115	3.60
Total.....	\$322,610.36	2,309	\$113.08	1,745	\$35.25	\$313,029.44	2,429	\$84.19	2,115	\$51.31
SECOND COST OF EDUCATION:										
Cost of Keeping School Open for Instruction:										
Caretaking Expenses.....	\$31,826.17	2,309	\$8.85	1,745	\$6.52	\$30,712.42	2,429	\$8.14	2,115	\$5.17
Engineers' Salaries and Expenses.....	11,655.30	2,309	3.37	1,745	2.23	12,159.11	2,429	3.34	2,115	1.91
Lunch Room Expenses, Fuel, Electricity, Water, Telephones and Sundry Expenses.....	27,577.57	2,309	7.96	1,745	5.27	29,040.45	2,429	7.97	2,115	4.58
Total.....	\$71,059.04	2,309	\$20.18	1,745	\$14.02	\$71,911.98	2,429	\$19.45	2,115	\$11.66
THIRD COST OF EDUCATION:										
Cost of Upkeep of School Building:										
Repairs.....	\$6,596.81	2,309	\$1.91	1,745	\$1.26	\$2,079.06	2,429	\$.57	2,115	\$.33
Insurance.....	1,851.57	2,309	.53	1,745	.35	1,820.58	2,429	.50	2,115	.28
Depreciation (See Fifth Cost).....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total.....	\$8,448.38	2,309	\$2.44	1,745	\$1.61	\$3,899.64	2,429	\$1.07	2,115	\$.61

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

UNIT COST OF EDUCATION

CENTRAL TECHNICAL SCHOOL

BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

	GROSS COST PER PUPIL IN 1928					CORRESPONDING GROSS COST PER PUPIL IN 1927				
		DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
FOURTH COST OF EDUCATION:										
Cost of Administration										
N.B.—The Central Technical School's Proportion of Total General Administration is 6%.										
Proportion of Director of Technical Education, Salaries.....	\$9,872.11	2,309	\$2.85	1,745	\$1.88	\$11,060.14	2,429	\$3.04	2,115	\$1.74
Proportion of General Administration, Salaries.....	12,878.37	2,309	3.72	1,745	2.46	12,542.53	2,429	3.44	2,115	1.98
Office Expenses.....	1,366.49	2,309	.39	1,745	.26	1,354.00	2,429	.37	2,115	.21
Administration Building Upkeep, Transportation and Sundry General Administration Expenses.....	4,327.28	2,309	1.25	1,745	.83	4,367.20	2,429	1.20	2,115	.69
Administration Building, Proportion of Depreciation. (See Fifth Cost).....										
Tax Collection Charges.....	7,992.93	2,309	2.31	1,745	1.53	7,033.09	2,429	1.93	2,115	1.11
Total.....	\$36,437.18	2,309	\$10.52	1,745	\$6.96	\$36,356.96	2,429	\$9.98	2,115	\$5.73
FIFTH COST OF EDUCATION										
N.B.—As the Board has no definite system at present by which to take care of "Depreciation," the Sinking Fund Charges and Serial Debenture Redemptions following have been taken as the most reliable basis on which "Depreciation" can be included.										
Debenture Interest.....	\$79,474.49	2,309	\$22.95	1,745	\$15.18	\$81,816.97	2,429	\$22.45	2,115	\$12.90
Sinking Fund Charges.....	40,591.09	2,309	11.72	1,745	7.75	33,911.10	2,429	9.31	2,115	5.34
Serial Debenture Redemptions.....	37.20	2,309	.01	1,745	.01	755.96	2,429	.21	2,115	.12
Total.....	\$120,102.78	2,309	\$34.68	1,745	\$22.94	\$116,484.03	2,429	\$31.97	2,115	\$18.36
Recreation Purposes:										
Cadet Purposes.....	\$879.53	2,309	\$.38	1,745	.....	\$205.34	2,429	\$.09	2,115	.....
Gymnasium.....	246.54	2,309	.07	1,745	\$.05	121.47	2,429	.03	2,115	\$.02
Total.....	\$1,126.07	2,309	\$.45	1,745	\$.05	\$326.81	2,429	\$.12	2,115	\$.02

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

UNIT COST OF EDUCATION

RIVERDALE BRANCH TECHNICAL SCHOOL

SUMMARY OF TOTALS FOR RIVERDALE BRANCH TECHNICAL SCHOOL ONLY

BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

Cost No.	Title	GROSS COST PER PUPIL IN 1928					CORRESPONDING GROSS COST PER PUPIL IN 1927				
			DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
			No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
1st	Cost of Instruction	\$127,042.32	770	\$131.98	702	\$36.21	\$121,782.74	727	\$116.67	430	\$85.96
2nd	Cost of Keeping School Open	30,573.27	770	26.47	702	14.52	28,343.60	727	25.99	430	21.97
3rd	Cost of Upkeep of School Building	2,864.56	770	2.48	702	1.36	1,413.37	727	1.30	430	1.10
4th	Cost of Administration	14,293.05	770	12.37	702	6.79	13,934.10	727	12.78	430	10.80
5th	Cost of Depreciation	36,549.77	770	31.65	702	17.35	35,368.72	727	32.43	430	27.42
	Recreation Purposes	78.59	770	.07	702	.04	50.88	727	.05	430	.04
	Gross Cost per Pupil	\$211,401.56	770	\$205.02	702	\$76.27	\$200,893.41	727	\$189.22	430	\$147.29
	Less Revenue Received from Provincial Grants, Fees, etc.	41,759.67	770	39.46	702	16.21	39,638.10	727	39.30	430	25.74
	Net Cost per Pupil	\$169,641.89	770	\$165.56	702	\$ 60.06	\$161,255.31	727	\$149.92	430	\$121.55

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

UNIT COST OF EDUCATION

RIVERDALE BRANCH TECHNICAL SCHOOL

BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

	GROSS COST PER PUPIL IN 1928					CORRESPONDING GROSS COST PER PUPIL IN 1927				
		DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
FIRST COST OF EDUCATION:										
Teachers' Salaries.....	\$119,057.79	770	\$125.58	702	\$31.85	\$111,946.50	727	\$107.94	430	\$77.85
Supplies for Pupils.....	7,984.53	770	6.40	702	4.36	9,836.24	727	8.73	430	8.11
Total.....	\$127,042.32	770	\$131.98	702	\$36.21	\$121,782.74	727	\$116.67	430	\$85.96
SECOND COST OF EDUCATION:										
Cost of Keeping School Open for Instruction:										
Caretaking Expenses.....	\$12,434.93	770	\$10.77	702	\$5.91	\$10,593.74	727	\$9.71	430	\$8.21
Engineers' Salaries and Expenses.....	5,462.43	770	4.73	702	2.59	5,887.52	727	5.40	430	4.56
Lunch Room Expenses, Fuel, Electricity, Water, Telephones and Sundry Ex- penses.....	12,675.91	770	10.97	702	6.02	11,862.34	727	10.88	430	9.20
Total.....	\$30,573.27	770	\$26.47	702	\$14.52	\$28,343.60	727	\$25.99	430	\$21.97
THIRD COST OF EDUCATION:										
Cost of Upkeep of School Building:										
Repairs.....	\$1,988.73	770	\$1.72	702	\$.94	\$540.25	727	\$.50	430	\$.42
Insurance.....	875.83	770	.76	702	.42	873.12	727	.80	430	.68
Depreciation (See Fifth Cost).....										
Total.....	\$2,864.56	770	\$2.48	702	\$1.36	\$1,413.37	727	\$1.30	430	\$1.10

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

UNIT COST OF EDUCATION RIVERDALE BRANCH TECHNICAL SCHOOL BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

	GROSS COST PER PUPIL IN 1928					CORRESPONDING GROSS COST PER PUPIL IN 1927				
		DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
FOURTH COST OF EDUCATION:										
Cost of Administration:										
N.B.—The Riverdale Technical School's Proportion of total General Administration is 2.3%.										
Proportion of Director of Technical Education Salaries.....	\$3,964.16	770	\$3.43	702	\$1.88	\$4,308.20	727	\$3.95	430	\$3.34
Proportion of General Administration Salaries.....	4,936.71	770	4.27	702	2.35	4,729.15	727	4.34	430	3.67
Office Expenses.....	523.82	770	.45	702	.25	510.53	727	.47	430	.39
Administration Building Upkeep, Transportation and Sundry General Administration Expenses.....	1,658.79	770	1.44	702	.79	1,646.65	727	1.51	430	1.28
Administration Building, Proportion of Depreciation (See Fifth Cost).....										
Tax Collection Charges.....	3,209.57	770	2.78	702	1.52	2,739.57	727	2.51	430	2.12
Total.....	\$14,293.05	770	\$12.37	702	\$6.79	\$13,934.10	727	\$12.78	430	\$10.80
FIFTH COST OF EDUCATION:										
N.B.—As the Board has no definite system at present by which to take care of "Depreciation," the Sinking Fund Charges and Serial Debenture Redemptions following have been taken as the most reliable basis on which "Depreciation" can be included.										
Debenture Interest.....	\$23,460.28	770	\$20.31	702	\$11.14	\$24,161.62	727	\$22.16	430	\$18.73
Sinking Fund Charges.....	2,235.44	770	1.94	702	1.06	1,869.68	727	1.71	430	1.45
Serial Debenture Redemptions.....	10,854.05	770	9.40	702	5.15	9,337.42	727	8.56	430	7.24
Total.....	\$36,549.77	770	\$31.65	702	\$17.35	\$35,368.72	727	\$32.43	430	\$27.42
Recreation Purposes:										
Gymnasium.....	\$78.59	770	\$.07	702	\$.04	\$50.88	727	\$.05	430	\$.04
Total.....	\$78.59	770	\$.07	702	\$.04	\$50.88	727	\$.05	430	\$.04

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

UNIT COST OF EDUCATION

WESTERN BRANCH TECHNICAL SCHOOL

SUMMARY OF TOTALS FOR WESTERN BRANCH TECHNICAL SCHOOL ONLY

BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

Cost No.	Title	GROSS COST PER PUPIL IN 1928				
			DAY CLASSES		EVENING CLASSES	
			No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
1st	Cost of Instruction.....	\$31,343.32	587	\$45.11	237	\$20.53
2nd	Cost of Keeping Schools Open.....	6,509.05	587	7.39	237	9.16
3rd	Cost of Upkeep of School Buildings.....	695.57	587	.79	237	.98
4th	Cost of Administration.....	3,260.26	587	3.70	237	4.59
5th	Cost of Depreciation.....	12,860.82	587	14.61	237	18.09
	Recreation Purposes.....	3.00	587	.....	237	.....
	Gross Cost per Pupil.....	\$54,672.02	587	\$71.60	237	\$53.35
	Less Revenue Received from Provincial Grants, Fees, etc.....	2,442.81	587	.47	237	9.14
	Net Cost per Pupil.....	\$52,229.21	587	\$71.13	237	\$44.21

N.B.—School opened September 1st, 1928.

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

UNIT COST OF EDUCATION

WESTERN BRANCH TECHNICAL SCHOOL

BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

	GROSS COST PER PUPIL IN 1928				
		DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
FIRST COST OF EDUCATION:					
Teachers' Salaries.....	\$30,168.95	587	\$43.89	237	\$18.59
Supplies for Pupils.....	1,174.37	587	1.22	237	1.94
Total.....	\$31,343.32	587	\$45.11	237	\$20.53
SECOND COST OF EDUCATION:					
Cost of Keeping School Open for Instruction:					
Caretaking Expenses.....	\$2,693.57	587	\$3.06	237	\$3.79
Engineers' Salaries and Expenses.....	1,125.64	587	1.28	237	1.58
Lunch Room Expenses, Fuel, Electricity, Water, Telephones and Sundry Expenses	2,689.84	587	3.05	237	3.79
Total.....	\$6,509.05	587	\$7.39	237	\$9.16
THIRD COST OF EDUCATION:					
Cost of Upkeep of School Building:					
Repairs.....	\$479.77	587	\$.54	237	\$.68
Insurance.....	215.80	587	.25	237	.30
Depreciation (See 5th Cost).....					
Total.....	\$695.57	587	\$.79	237	\$.98

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

UNIT COST OF EDUCATION

WESTERN BRANCH TECHNICAL SCHOOL

BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

	GROSS COST PER PUPIL IN 1928				
		DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
FOURTH COST OF EDUCATION:					
Cost of Administration:					
N.B.—The Western Branch Technical School's Proportion of Total General Administration is .5%.					
Proportion of Director of Technical Education Salaries.....	\$946.36	587	\$1.07	237	\$1.33
Proportion of General Administration Salaries.....	1,073.20	587	1.22	237	1.51
Office Expenses.....	113.87	587	.13	237	.16
Administration Building Upkeep, Transportation and Sundry General Administration Expenses.....	360.61	587	.41	237	.51
Administration Building, Proportion of Depreciation (See Fifth Cost).....					
Tax Collection Charges.....	766.22	587	.87	237	1.08
Total.....	\$3,260.26	587	\$3.70	237	\$4.59
FIFTH COST OF EDUCATION:					
N.B.—As the Board has no definite system at present by which to take care of "Depreciation," the Sinking Fund Charges and Serial Debenture Redemptions following have been taken as the most reliable basis on which "Depreciation" can be included.					
Debenture Interest.....	\$9,471.23	587	\$10.76	237	\$13.32
Sinking Fund Charges.....	6.09	587	.01	237	.01
Serial Debenture Redemptions.....	3,383.50	587	3.84	237	4.76
Total.....	\$12,860.82	587	\$14.61	237	\$18.09
Recreation Purposes:					
Cadets.....					
Gymnasium.....	\$3.00	587		237	
Total.....	\$3.00	587		237	

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

UNIT COST OF EDUCATION

Special Auxiliary Classes at JUNIOR VOCATIONAL SCHOOL FOR BOYS

(Operated under the Supervision of the Director of Technical Education
and Advisory Vocational Committee)

BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

	GROSS COST PER PUPIL IN 1928					CORRESPONDING GROSS COST PER PUPIL IN 1927				
		DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
N.B.—The Junior Vocational School's Proportion of Total General Administration is .6%.										
Salaries.....	\$39,907.50	238	\$167.68	.....		\$33,423.50	248	\$134.77	.....	
Supplies.....	1,941.82	238	8.16	.....		1,965.91	248	7.93	.....	
Caretaking Expenses, etc.....	7,738.58	238	32.52	.....		7,361.24	248	29.68	.....	
Repairs and Upkeep.....	1,054.68	238	4.43	.....		1,550.86	248	6.25	.....	
Cost of Administration.....	4,105.76	238	17.25	.....		3,689.75	248	14.88	.....	
Gross Cost per Pupil.....	\$54,748.34	238	\$230.04	.....		\$47,991.26	248	\$193.51	.....	
Less Revenue Received from Provincial Grants, Fees, etc.....	14,441.12	238	60.68	.....		12,310.84	248	49.64	.....	
Net Cost per Pupil.....	\$40,307.22	238	\$169.36	.....		\$35,680.42	248	\$143.87	.....	

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

UNIT COST OF EDUCATION

Special Auxiliary Classes at

EDITH L. GROVES SCHOOL FOR GIRLS

(Operated under the Supervision of the Director of Technical Education
and Advisory Vocational Committee)

BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

	GROSS COST PER PUPIL IN 1928					CORRESPONDING GROSS COST PER PUPIL IN 1927				
		DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
N.B.—The Edith L. Groves School's Proportion of Total General Administration is .5%.										
Salaries.....	\$27,441.63	180	\$152.45			\$23,857.37	165	\$144.59		
Supplies.....	2,461.14	180	13.67			1,591.16	165	9.64		
Caretaking Expenses, etc.....	8,423.50	180	46.80			8,646.74	165	52.40		
Repairs and Upkeep.....	2,287.77	180	12.71			2,974.29	165	18.03		
Cost of Administration.....	3,349.58	180	18.61			3,087.42	165	18.71		
Gross Cost per Pupil.....	\$43,963.62	180	\$244.24			\$40,156.98	165	\$243.37		
Less Revenue Received from Provincial Grants, Fees, etc.....	10,477.62	180	58.21			10,138.17	165	61.44		
Net Cost per Pupil.....	\$33,486.00	180	\$186.03			\$30,018.81	165	\$181.93		

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

UNIT COST OF EDUCATION

COMMERCIAL EDUCATION

SUMMARY OF TOTALS FOR ALL COMMERCIAL SCHOOLS

BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

Cost No.	Title	GROSS COST PER PUPIL IN 1928					CORRESPONDING GROSS COST PER PUPIL IN 1927				
			DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
			No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
1st	Cost of Instruction	\$381,949.96	3,614	\$96.22	1,186	\$28.83	\$323,869.16	3,229	\$91.20	1,108	\$26.52
2nd	Cost of Keeping Schools Open . . .	53,890.17	3,614	13.06	1,186	5.65	43,454.23	3,229	11.74	1,108	5.01
3rd	Cost of Upkeep of School Buildings . . .	8,139.40	3,614	2.07	1,186	.55	17,958.74	3,229	5.19	1,108	1.09
4th	Cost of Administration	28,378.48	3,614	7.23	1,186	1.91	22,552.92	3,229	6.52	1,108	1.36
5th	Cost of Depreciation	90,542.34	3,614	23.07	1,186	6.03	73,856.89	3,229	21.35	1,108	4.43
	Recreation Purposes	1,032.36	3,614	.27	1,186	.06	1,043.83	3,229	.30	1,108	.05
	Gross Cost per Pupil	\$563,932.71	3,614	\$141.92	1,186	\$43.03	\$482,735.77	3,229	\$136.30	1,108	\$38.46
	Less Revenue Received from Provincial Grants, Fees, etc.	102,753.77	3,614	24.50	1,186	11.98	91,473.94	3,229	23.94	1,108	12.79
	Net Cost per Pupil	\$461,178.94	3,614	\$117.42	1,186	\$31.05	\$391,261.83	3,229	\$112.36	1,108	\$25.67

UNIT COST OF EDUCATION

MEMO *RE* CENTRAL HIGH SCHOOL OF COMMERCE

The actual attendance in the Day Classes of 2,093 means that the equivalent of 2,093 pupils attended the Central High School of Commerce Sessions for $5\frac{1}{2}$ hours for the 200 teaching days of the calendar year.

The actual attendance of 459 pupils in the Evening Classes means that the equivalent of 459 pupils attended the Evening Classes at every Session, in every period, for every Class connected with the Commercial Evening Classes, either at the Central or at the Branch Schools.

The total Day Classes teaching hours for the year, i.e., $200 \times 5\frac{1}{2}$ makes a total for teaching hours of 1,100 during which 56 rooms were used, making a total of 61,600 teaching hours.

The total Evening Class teaching hours (one evening Session being two hours) are made up as follows:

24 evenings, Mondays, using 33 rooms.

24 evenings, Tuesdays, using 26 rooms.

25 evenings, Wednesdays, using 32 rooms.

24 evenings, Thursdays, using 28 rooms.

24 evenings, Fridays, using 8 rooms.

By aggregating these Evening Classes, on the room basis, we have a total of 6,160 teaching hours.

This means that for Day and Evening Classes, i.e., $61,600 + 6,160$ we have a total of 67,760 hours on a per room basis.

The ratio of these two items to the total is approximately 91 per cent. and 9 per cent., respectively, and this proportion has been used in the division of expenses in the Central High School of Commerce Statement immediately following herewith.

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

UNIT COST OF EDUCATION

CENTRAL HIGH SCHOOL OF COMMERCE

SUMMARY OF TOTALS FOR CENTRAL HIGH SCHOOL OF COMMERCE ONLY

BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

Cost No.	Title	GROSS COST PER PUPIL IN 1928					CORRESPONDING GROSS COST PER PUPIL IN 1927				
			DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
			No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
1st	Cost of Instruction.....	\$219,643.71	2,093	\$95.50	459	\$43.07	\$216,907.02	2,197	\$89.77	500	\$39.37
2nd	Cost of Keeping School Open	31,537.15	2,093	13.00	459	9.45	29,377.69	2,197	11.63	500	7.67
3rd	Cost of Upkeep of School Building.	4,268.75	2,093	1.85	459	.84	12,393.79	2,197	5.25	500	1.73
4th	Cost of Administration.....	15,801.38	2,093	6.87	459	3.10	15,058.73	2,197	6.37	500	2.11
5th	Cost of Depreciation.....	47,193.32	2,093	20.52	459	9.25	47,143.29	2,197	19.96	500	6.60
	Recreation Purposes.....	152.00	2,093	.06	459	.03	291.04	2,197	.12	500	.04
	Gross Cost per Pupil.....	\$318,596.31	2,093	\$137.80	459	\$65.74	\$321,171.56	2,197	\$133.10	500	\$57.52
	Less Revenue Received from Provincial Grants, Fees, etc.	65,600.75	2,093	27.50	459	17.51	61,611.27	2,197	23.89	500	18.25
	Net Cost per Pupil.....	\$252,995.56	2,093	\$110.30	459	\$48.23	\$259,560.29	2,197	\$109.21	500	\$39.27

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

UNIT COST OF EDUCATION

CENTRAL HIGH SCHOOL OF COMMERCE

BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

	GROSS COST PER PUPIL IN 1928					CORRESPONDING GROSS COST PER PUPIL IN 1927				
		DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
FIRST COST OF EDUCATION:										
Ordinary Instruction:										
Teachers' Salaries.....	\$196,406.25	2,093	\$93.84	.....	.....	\$193,506.25	2,197	\$88.08	.....	.....
Supplies for Pupils.....	3,467.17	2,093	1.66	.....	.....	3,715.14	2,197	1.69	.....	.....
Total.....	\$199,873.42	2,093	\$95.50	.....	.....	\$197,221.39	2,197	\$89.77	.....	.....
Additional Instruction:										
Night School and Branches.....	\$19,770.29	.....	.....	459	\$43.07	\$19,685.63	.....	.....	500	\$39.37
Total.....	\$19,770.29	.....	.....	459	\$43.07	\$19,685.63	.....	.....	500	\$39.37
Total.....	\$219,643.71	2,093	\$95.50	459	\$43.07	\$216,907.02	2,197	\$89.77	500	\$39.37
SECOND COST OF EDUCATION:										
Cost of Keeping School Open for Instruction:										
Caretaking Expenses.....	\$14,542.50	2,093	\$5.61	459	\$6.12	\$14,641.14	2,197	\$5.39	500	\$5.61
Fuel, Electricity, Water, Telephones, Lunch Room and Sundry Expenses...	16,994.65	2,093	7.39	459	3.33	14,736.55	2,197	6.24	500	2.06
Total.....	\$31,537.15	2,093	\$13.00	459	\$9.45	\$29,377.69	2,197	\$11.63	500	\$7.67
THIRD COST OF EDUCATION:										
Cost of Upkeep of School Building:										
Repairs.....	\$3,561.49	2,093	\$1.55	459	\$.70	\$11,683.99	2,197	\$4.95	500	\$1.63
Insurance.....	707.26	2,093	.30	459	.14	709.80	2,197	.30	500	.10
Depreciation (See Fifth Cost).....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total.....	\$4,268.75	2,093	\$1.85	459	\$.84	\$12,393.79	2,197	\$5.25	500	\$1.73

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

UNIT COST OF EDUCATION

CENTRAL HIGH SCHOOL OF COMMERCE

BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

	GROSS COST PER PUPIL IN 1928					CORRESPONDING GROSS COST PER PUPIL IN 1927				
		DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
FOURTH COST OF EDUCATION:										
Cost of Administration										
N.B.—The Proportion of Total General Administration Expense Chargeable to Central High School of Commerce is 3.4%.										
Central High School of Commerce Proportion of General Administration										
Salaries.....	\$7,297.74	2,093	\$3.17	459	\$1.43	\$7,402.15	2,197	\$3.13	500	\$1.04
Office Expenses.....	774.35	2,093	.34	459	.15	799.08	2,197	.34	500	.11
Administration Building Upkeep, Transportation and Sundry Expenses.....	2,452.12	2,093	1.07	459	.48	2,577.36	2,197	1.09	500	.36
Tax Collection Charges.....	5,277.17	2,093	2.29	459	1.04	4,280.14	2,197	1.81	500	.60
Total.....	\$15,801.38	2,093	\$6.87	459	\$3.10	\$15,058.73	2,197	\$6.37	500	\$2.11
FIFTH COST OF EDUCATION:										
N.B.—As the Board has no definite system at present by which to take care of "Depreciation," the Sinking Fund Charges and Serial Debenture Redemptions following have been taken as the most reliable basis on which "Depreciation" can be included.										
Debenture Interest.....	\$33,145.10	2,093	\$14.41	459	\$6.50	\$35,200.73	2,197	\$14.90	500	\$4.93
Sinking Fund Charges.....	8,060.44	2,093	3.51	459	1.58	6,639.95	2,197	2.81	500	.93
Serial Debenture Redemptions.....	5,987.78	2,093	2.60	459	1.17	5,302.61	2,197	2.25	500	.74
Total.....	\$47,193.32	2,093	\$20.52	459	\$9.25	\$47,143.29	2,197	\$19.96	500	\$6.60
Recreation Purposes:										
Cadet Purposes.....										
Gymnasium.....	\$152.00	2,093	\$.06	459	\$.03	\$291.04	2,197	\$.12	500	\$.04
Total.....	\$152.00	2,093	\$.06	459	\$.03	\$291.04	2,197	\$.12	500	\$.04

UNIT COST OF EDUCATION

MEMO RE EASTERN HIGH SCHOOL OF COMMERCE

The actual attendance in the Day Classes of 1,202 means that the equivalent of 1,202 pupils attended the Eastern High School of Commerce Day Sessions for $5\frac{1}{2}$ hours for the whole of the 200 teaching days of the calendar year.

The actual attendance of 633 pupils in the Evening Classes means that the equivalent of 633 pupils attended the Evening Classes at every Session, in every period, for every Class connected with the Eastern Commercial Evening Classes.

The total Day Classes teaching hours for the year, i.e., $200 \times 5\frac{1}{2}$ makes a total for teaching hours of 1,100 during which 36 rooms were used, making a total of 39,600 teaching hours.

The total Evening Class teaching hours (one evening session being two hours) are made up as follows:

12 evenings, Mondays, using 16 rooms.
11 evenings, Mondays, using 19 rooms.
12 evenings, Tuesdays, using 15 rooms.
12 evenings, Tuesdays, using 14 rooms.
13 evenings, Wednesdays, using 16 rooms.
12 evenings, Wednesdays, using 19 rooms.
13 evenings, Thursdays, using 15 rooms.
12 evenings, Thursdays, using 14 rooms.

By aggregating these Evening Classes, on the room basis, we have a total of 3,096 teaching hours.

This means that for Day and Evening Classes, i.e., $39,600 + 3,096$ we have a total of 42,696 hours on a per room basis.

The ratio of these two items to the total is approximately 93 per cent. and 7 per cent., respectively, and this proportion has been used in the division of expenses in the Eastern High School of Commerce Statement immediately following herewith.

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

UNIT COST OF EDUCATION

EASTERN HIGH SCHOOL OF COMMERCE

SUMMARY OF TOTALS FOR EASTERN HIGH SCHOOL OF COMMERCE ONLY

BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

Cost No.	Title	GROSS COST PER PUPIL IN 1928					CORRESPONDING GROSS COST PER PUPIL IN 1927				
			DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
			No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
1st	Cost of Instruction	\$125,602.69	1,202	\$95.54	633	\$17.01	\$106,962.14	1,032	\$94.24	608	\$15.96
2nd	Cost of Keeping School Open . . .	15,319.06	1,202	11.13	633	3.06	14,076.54	1,032	11.97	608	2.83
3rd	Cost of Upkeep of School Building	3,397.46	1,202	2.63	633	.38	5,564.95	1,032	5.07	608	.55
4th	Cost of Administration	9,185.78	1,202	7.11	633	1.02	7,494.19	1,032	6.83	608	.74
5th	Cost of Depreciation	30,488.20	1,202	23.59	633	3.37	26,713.60	1,032	24.33	608	2.64
	Recreation Purposes	766.51	1,202	.60	633	.07	752.79	1,032	.70	608	.06
	Gross Cost per Pupil	\$184,759.70	1,202	\$140.60	633	\$24.91	\$161,564.21	1,032	\$143.14	608	\$22.78
	Less Revenue Received from Provincial Grants, Fees, etc.	35,790.68	1,202	25.60	633	7.94	29,862.67	1,032	24.05	608	8.30
	Net Cost per Pupil	\$148,969.02	1,202	\$115.00	633	\$16.97	\$131,701.54	1,032	\$119.09	608	\$14.48

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

UNIT COST OF EDUCATION

EASTERN HIGH SCHOOL OF COMMERCE

BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

	GROSS COST PER PUPIL IN 1928					CORRESPONDING GROSS COST PER PUPIL IN 1927				
		DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
FIRST COST OF EDUCATION:										
Ordinary Instruction:										
Teachers' Salaries.....	\$111,357.29	1,202	\$92.64	.....	.....	\$93,371.75	1,032	\$90.47	.....	.....
Supplies for Pupils.....	3,477.88	1,202	2.90	.....	.....	3,887.29	1,032	3.77	.....	.....
Total.....	\$114,835.17	1,202	\$95.54	.....	.....	\$97,259.04	1,032	\$94.24	.....	.....
Additional Instruction:										
Night School.....	\$10,767.52	.....	.....	633	\$17.01	\$9,703.10	.....	.....	608	\$15.96
Total.....	\$10,767.52	.....	.....	633	\$17.01	\$9,703.10	.....	.....	608	\$15.96
Total.....	\$125,602.69	1,202	\$95.54	633	\$17.01	\$106,962.14	1,032	\$94.24	608	\$15.96
SECOND COST OF EDUCATION:										
Cost of Keeping School Open for Instruction:										
Caretaking Expenses.....	\$8,568.38	1,202	\$5.91	633	\$2.31	\$7,961.08	1,032	\$6.40	608	\$2.23
Fuel, Electricity, Water, Telephones, Lunch Room and Sundry Expenses...	6,750.68	1,202	5.22	633	.75	6,115.46	1,032	5.57	608	.60
Total.....	\$15,319.06	1,202	\$11.13	633	\$3.06	\$14,076.54	1,032	\$11.97	608	\$2.83
THIRD COST OF EDUCATION:										
Cost of Upkeep of School Building:										
Repairs.....	\$3,087.58	1,202	\$2.39	633	\$.34	\$5,280.18	1,032	\$4.81	608	\$.52
Insurance.....	309.88	1,202	.24	633	.04	284.77	1,032	.26	608	.03
Depreciation (See Fifth Cost).....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total.....	\$3,397.46	1,202	\$2.63	633	\$.38	\$5,564.95	1,032	\$5.07	608	\$.55

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

UNIT COST OF EDUCATION

EASTERN HIGH SCHOOL OF COMMERCE

BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

	GROSS COST PER PUPIL IN 1928					CORRESPONDING GROSS COST PER PUPIL IN 1927				
		DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
FOURTH COST OF EDUCATION:										
Cost of Administration:										
N.B.—The Proportion of Total General Administration Expense Chargeable to Eastern High School of Commerce is 2%.										
Eastern High School of Commerce Proportion of General Administration										
Salaries.....	\$4,292.79	1,202	\$3.32	633	\$.48	\$3,701.08	1,032	\$3.37	608	\$.36
Office Expense	455.50	1,202	.35	633	.05	399.54	1,032	.37	608	.04
Administration Building Upkeep, Transportation and Sundry Expenses.....	1,442.43	1,202	1.12	633	.16	1,288.68	1,032	1.17	608	.13
Tax Collection Charges.....	2,995.06	1,202	2.32	633	.33	2,104.89	1,032	1.92	608	.21
Total.....	\$9,185.78	1,202	\$7.11	633	\$1.02	\$7,494.19	1,032	\$6.83	608	\$.74
FIFTH COST OF EDUCATION:										
N.B.—As the Board has no definite system at present by which to take care of "Depreciation," the Sinking Fund Charges and Serial Debenture Redemptions following have been taken as the most reliable basis on which "Depreciation" can be included.										
Debenture Interest.....	\$23,379.98	1,202	\$18.09	633	\$2.59	\$21,664.85	1,032	\$19.73	608	\$2.14
Sinking Fund Charges.....	18.72	1,202	.01	633	.....	17.85	1,032	.02	608	.....
Serial Debenture Redemptions.....	7,089.50	1,202	5.49	633	.78	5,030.90	1,032	4.58	608	.50
Total.....	\$30,488.20	1,202	\$23.59	633	\$3.37	\$26,713.60	1,032	\$24.33	608	\$2.64
Recreation Purposes:										
Cadet Purposes.....	\$115.00	1,202	\$.10	.....	.....	\$147.03	1,032	\$.15	608	.....
Gymnasium.....	651.51	1,202	.50	633	\$.07	605.76	1,032	.55	608	\$.06
Total.....	\$766.51	1,202	\$.60	633	\$.07	\$752.79	1,032	\$.70	608	\$.06

UNIT COST OF EDUCATION

MEMO RE WESTERN HIGH SCHOOL OF COMMERCE

(Opened September, 1928)

The actual attendance in the Day Classes of 797 means that the equivalent of 797 pupils attended the Western High School of Commerce Day Sessions for $5\frac{1}{2}$ hours for the 80 teaching days the school was opened.

The actual attendance of 188 pupils in the Evening Classes means that the equivalent of 188 pupils attended the Evening Classes at every session, in every period, for every class connected with the Western Commercial Evening Classes.

The total Day Classes teaching hours for the year, i.e., $80 \times 5\frac{1}{2}$ makes a total for teaching hours of 440 during which 36 rooms were used, making a total of 15,840 teaching hours.

The total Evening Class teaching hours (one Evening Session being two hours) are made up as follows:

11 evenings, Mondays, using 10 rooms.

12 evenings, Tuesdays, using 13 rooms.

12 evenings, Wednesdays, using 10 rooms.

12 evenings, Thursdays, using 13 rooms.

By aggregating these Evening Classes, on the room basis, we have a total of 1,084 teaching hours.

This means that for Day and Evening Classes, i.e., $15,840 + 1,084$, we have a total of 16,924 hours on a per room basis.

The ratio of these two items to the total is approximately 94 per cent. and 6 per cent. respectively, and this proportion has been used in the division of expenses in the Western High School of Commerce Statement immediately following herewith.

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

UNIT COST OF EDUCATION

WESTERN HIGH SCHOOL OF COMMERCE

SUMMARY OF TOTALS FOR WESTERN HIGH SCHOOL OF COMMERCE ONLY

BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

Cost No.	Title	GROSS COST PER PUPIL IN 1928				
			DAY CLASSES		EVENING CLASSES	
			No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
1st	Cost of Instruction	\$36,703.56	797	\$41.46	188	\$19.47
2nd	Cost of Keeping School Open	7,033.96	797	8.30	188	2.25
3rd	Cost of Upkeep of School Building	473.19	797	.56	188	.15
4th	Cost of Administration	3,391.32	797	4.00	188	1.08
5th	Cost of Depreciation	12,860.82	797	15.17	188	4.10
	Recreation Purposes	113.85	797	.13	188	.04
	Gross Cost per Pupil	\$60,576.70	797	\$69.62	188	\$27.09
	Less Revenue Received from Provincial Grants, Fees, etc.	1,362.34	797	.28	188	6.09
	Net Cost per Pupil	\$59,214.36	797	\$69.34	188	\$21.00

N.B.—School was opened on September 1st, 1928.

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

UNIT COST OF EDUCATION

WESTERN HIGH SCHOOL OF COMMERCE

BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

	GROSS COST PER PUPIL IN 1928				
		DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
FIRST COST OF EDUCATION:					
Ordinary Instruction:					
Teachers' Salaries.....	\$31,390.12	797	\$39.39	.....	.....
Supplies for Pupils.....	1,652.48	797	2.07	.....	.....
Total.....	\$33,042.60	797	\$41.46	.....	.....
Additional Instruction:					
Night School.....	\$3,660.96	.....	.....	188	\$19.47
Total.....	\$3,660.96	.....	.....	188	\$19.47
Total.....	\$36,703.56	797	\$41.46	188	\$19.47
SECOND COST OF EDUCATION:					
Cost of Keeping School Open for Instruction:					
Caretaking Expenses.....	\$3,819.18	797	\$4.51	188	\$1.22
Fuel, Electricity, Water, Telephones, Lunch Room and Sundry Expenses.....	3,214.78	797	3.79	188	1.03
Total.....	\$7,033.96	797	\$8.30	188	\$2.25
THIRD COST OF EDUCATION:					
Cost of Upkeep of School Building:					
Repairs.....	\$257.39	797	\$.30	188	\$.08
Insurance.....	215.80	797	.26	188	.07
Depreciation (see Fifth Cost).....	.....	.....	.....	.....	.....
Total.....	\$473.19	797	\$.56	188	\$.15

BOARD OF EDUCATION OF THE CITY OF TORONTO

UNIT COST OF EDUCATION

WESTERN HIGH SCHOOL OF COMMERCE

BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

	GROSS COST PER PUPIL IN 1928				
		DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
FOURTH COST OF EDUCATION:					
Cost of Administration:					
N.B.—The Proportion of Total General Administration Expense Chargeable to Western High School of Commerce is .8%.					
Western High School of Commerce Proportion of General Administration Salaries.....	\$1,717.11	797	\$2.03	188	\$.55
Office Expenses.....	182.20	797	.21	188	.06
Administration Building Upkeep, Transportation and Sundry Expenses.....	576.96	797	.68	188	.18
Tax Collection Charges.....	915.05	797	1.08	188	.29
Total.....	\$3,391.32	797	\$4.00	188	1.08
FIFTH COST OF EDUCATION					
N.B.—As the Board has no definite system at present by which to take care of "Depreciation," the Sinking Fund Charges and Serial Debenture Redemptions following have been taken as the most reliable basis on which "Depreciation" can be included.					
Debenture Interest.....	\$9,471.23	797	\$11.17	188	\$3.02
Sinking Fund Charges.....	6.09	797	.01	188	.....
Serial Debenture Redemptions.....	3,383.50	797	3.99	188	1.08
Total.....	\$12,860.82	797	\$15.17	188	\$4.10
Recreation Purposes:					
Cadet Purposes.....					
Gymnasium.....	\$113.85	797	\$.13	188	\$.04
Total.....	\$113.85	797	\$.13	188	\$.04

FOREWORD

RE

“PER PUPIL COSTS FOR EACH SCHOOL”

BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

The schedule on the following three pages has been prepared to show the cost of educating a pupil in each of the different Public Schools of the City.

There is considerable spread in some of these figures and where this occurs it should be checked up to find out the cause.

Economies might be effected by a persistent follow up based on these statistics.

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

"PER PUPIL COSTS AS SHOWN FOR EACH SCHOOL"

Schedule Showing Cost to Educate Pupils at the Various Public Schools for the Calendar Year 1928

BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

Number	Name of School.	Average Actual Daily Attendance: Grade and Kindergarten Inclusive.	FIRST COST					SECOND COST		THIRD COST		FOURTH COST		FIFTH COST		Total Cost.	Gross Cost per Pupil.
			Cost of Salaries, Grade and Kindergarten.	Inspection and Supervision, Salaries and Expenses.	Cost of Pupils' Supplies.	Total Cost of Instruction.	Cost per Pupil for Instruction.	Cost of Operation of School.	Cost per Pupil for School Operation.	Cost of Maintenance, School Plant, Repairs, etc.	Cost per Pupil for Plant Maintenance.	Cost of General Administration of System.	Cost per Pupil for Administration of System.	Cost of Depreciation.	Cost per Pupil for Depreciation.		
			\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.
1	Adam Beck.....	440	16,593.47	642.27	872.70	18,108.44	41.15	4,232.27	9.62	2,501.84	5.69	2,129.11	4.84	6,783.02	15.42	33,754.68	76.72
2	Alexander Muir.	800	44,739.80	1,167.77	1,160.41	47,067.98	58.83	6,785.91	8.48	1,974.14	2.47	3,871.11	4.84	12,332.76	15.42	72,031.90	90.04
3	Allenby.....	203	9,649.59	296.32	959.84	10,905.75	53.72	3,170.36	15.62	1,261.04	6.21	982.34	4.84	3,129.50	15.42	19,448.99	95.81
4	Annette St.	727	43,643.34	1,061.21	1,389.58	46,094.13	63.40	6,704.24	9.22	2,014.11	2.77	3,517.88	4.84	11,207.39	15.42	69,537.75	95.65
5	Balmy Beach...	673	28,692.06	982.39	1,231.94	30,906.39	45.92	4,668.53	6.94	4,709.20	6.99	3,256.56	4.84	10,374.94	15.42	53,915.62	80.11
6	Bedford Park...	834	44,599.13	1,217.40	1,849.59	47,666.12	57.15	6,821.99	8.18	2,624.21	3.15	4,035.63	4.84	12,856.90	15.42	74,004.85	88.74
7	Bowmore Road..	743	30,284.92	1,084.57	1,215.88	32,585.37	43.85	5,959.23	8.02	1,802.61	2.43	3,595.30	4.84	11,454.05	15.42	55,396.56	74.56
8	Bolton Ave.....	444	22,424.90	648.12	605.26	23,678.28	53.32	3,607.17	8.12	975.55	2.20	2,148.48	4.84	6,844.68	15.42	37,254.16	83.90
9	Bruce.....	601	27,703.15	877.29	1,121.94	29,702.38	49.42	5,131.26	8.53	1,571.65	2.62	2,908.17	4.84	9,264.98	15.42	48,578.44	80.83
10	Brant St.	286	16,911.95	417.48	427.80	17,757.23	62.09	3,006.86	10.51	162.39	.56	1,383.92	4.84	4,408.96	15.42	26,719.36	93.42
11	Brock Ave.....	610	35,626.11	890.43	975.48	37,492.02	61.46	5,730.19	9.39	3,585.94	5.88	2,951.72	4.84	9,403.73	15.42	59,163.60	96.99
12	Brown.....	821	47,976.41	1,198.42	1,863.06	51,037.89	62.16	7,448.09	9.07	1,534.82	1.87	3,972.73	4.84	12,656.49	15.42	76,650.02	93.36
13	Blythwood..... (Lawrence Pk.)	69	3,113.10	89.04	171.04	3,373.18	55.30	1,719.05	28.18	1,213.01	19.88	295.17	4.84	940.37	15.42	7,540.78	123.62
14	Carlton.....	1,052	53,592.61	1,535.62	1,309.13	56,437.36	53.66	9,205.77	8.75	2,132.84	2.01	5,090.53	4.84	16,217.56	15.42	89,084.06	84.68
15	Chas. G. Fraser.	1,255	68,234.70	1,831.94	2,121.23	72,187.87	57.52	9,626.60	7.67	6,759.48	5.38	6,072.81	4.84	19,347.01	15.42	113,993.77	90.83
16	Church St.	429	23,224.14	626.22	689.39	24,539.75	57.20	4,252.27	9.91	880.21	2.05	2,075.89	4.84	6,613.44	15.42	38,361.56	89.42
17	Clinton.....	970	48,545.00	1,415.92	1,741.41	51,702.33	53.30	8,906.20	9.18	2,202.88	2.27	4,693.72	4.84	14,953.46	15.42	82,458.59	85.01
18	Coleman Ave....	210	12,929.00	306.54	167.18	13,402.72	63.82	2,565.64	12.22	1,498.30	7.13	1,016.19	4.84	3,237.35	15.42	21,720.20	103.43
19	Collegeview.....	37	928.00	14.60	140.79	1,083.39	108.34	643.55	64.36	2,492.08	249.20	48.39	4.84	154.16	15.42	4,421.57	119.50*
20	Cottingham St..	295	19,096.66	430.62	387.71	19,914.99	67.50	3,649.95	12.37	1,299.76	4.41	1,427.47	4.84	4,547.70	15.42	30,839.87	104.54
21	Davisville.....	467	25,340.33	681.69	784.11	26,806.13	57.39	4,044.33	8.65	1,414.02	3.04	2,259.76	4.84	7,199.25	15.42	41,723.49	89.34
22	Deer Park.....	345	20,666.67	503.60	1,946.61	23,116.88	67.01	3,981.16	11.54	3,055.13	8.85	1,669.42	4.84	5,318.50	15.42	37,141.09	107.66
23	Dewson St.....	960	53,962.07	1,401.33	1,467.50	56,830.90	59.20	6,291.11	6.55	1,388.33	1.44	4,645.33	4.84	14,799.31	15.42	83,954.98	87.45
24	Dovercourt.....	865	44,687.30	1,262.65	1,494.90	47,444.85	54.85	6,948.38	8.03	1,637.05	1.89	4,185.63	4.84	13,334.80	15.42	73,550.71	85.03
25	Dufferin.....	950	44,150.54	1,386.73	1,472.05	47,009.32	49.48	6,878.53	7.24	3,435.23	3.61	4,596.94	4.84	14,645.15	15.42	76,565.17	80.59
26	Duke of Con'ght.	1,114	56,053.56	1,626.12	2,067.68	59,747.36	53.63	9,217.03	8.27	4,534.92	4.07	5,390.52	4.84	17,173.36	15.42	96,063.19	86.23
27	Duke St.....	284	10,326.20	249.61	233.19	10,809.00	63.21	2,079.55	12.16	578.21	3.38	827.45	4.84	2,636.12	15.42	16,930.33	99.01
28	Earl Beatty.....	665	28,394.43	970.71	1,098.54	30,463.68	45.81	5,283.43	7.94	1,100.19	1.65	3,217.86	4.84	10,251.61	15.42	50,316.77	75.66
29	Earl Grey.....	1,032	54,278.24	1,506.43	1,739.47	57,524.14	55.74	8,904.25	8.63	6,662.64	6.45	4,993.73	4.84	15,909.26	15.42	93,994.02	91.08
30	Earl Haig.....	828	37,563.73	1,208.64	1,187.33	39,959.70	48.26	5,916.18	7.14	1,118.72	1.35	4,006.60	4.84	12,764.41	15.42	63,765.61	77.01
31	Earlscourt.....	908	52,483.13	1,325.42	1,797.02	55,605.57	61.24	7,213.18	7.94	2,129.11	2.34	4,393.74	4.84	13,997.68	15.42	83,339.28	91.78
32	Eglinton.....	731	38,157.00	1,067.05	1,801.99	41,026.04	56.12	6,278.02	8.59	5,280.99	7.22	3,537.22	4.84	11,269.05	15.42	67,391.32	92.19
33	Essex.....	1,203	66,610.86	1,756.04	1,770.35	70,137.25	58.30	11,411.23	9.49	4,303.85	3.57	5,821.19	4.84	18,545.38	15.42	110,218.90	91.62
34	Fern Ave.....	1,073	58,360.64	1,566.27	1,613.56	61,540.47	57.35	8,247.52	7.69	1,875.45	1.74	5,192.12	4.84	16,541.32	15.42	93,396.88	87.04
35	Frankland.....	1,095	59,517.15	1,598.38	2,098.50	63,214.03	57.72	8,235.03	7.52	5,533.26	5.06	5,298.58	4.84	16,880.46	15.42	99,161.36	90.56
36	General Mercer.	709	30,700.95	1,034.94	990.18	32,726.07	46.15	5,428.03	7.66	2,394.76	3.38	3,430.77	4.84	10,929.91	15.42	54,909.54	77.45
37	George St.....	291	16,062.65	424.78	486.79	16,974.22	58.33	2,889.26	9.92	601.96	2.07	1,408.12	4.84	4,486.04	15.42	26,359.60	90.58
38	Gledhill Ave....	1,126	53,035.79	1,643.64	2,664.59	57,344.02	50.93	8,952.77	7.95	2,806.95	2.49	5,448.59	4.84	17,358.35	15.42	91,910.68	81.63
39	Givens.....	1,323	64,372.34	1,931.20	3,247.89	69,551.43	52.57	10,446.86	7.89	2,272.14	1.72	6,401.85	4.84	20,395.30	15.42	109,067.58	82.44

*Collegeview School opened October 1st. Per pupil cost adjusted to annual basis.

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

"PER PUPIL COSTS AS SHOWN FOR EACH SCHOOL"—Continued

Schedule Showing Cost to Educate Pupils at the Various Public Schools for the Calendar Year 1928

BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

Number	Name of School.	Average Actual Daily Attendance: Grade and Kindergarten Inclusive.	FIRST COST					SECOND COST		THIRD COST		FOURTH COST		FIFTH COST		Total Cost.	Gross Cost per Pupil.
			Cost of Salaries, Grade and Kindergarten.	Inspection and Supervision, Salaries and Expenses.	Cost of Pupils' Supplies.	Total Cost of Instruction.	Cost per Pupil for Instruction.	Cost of Operation of School.	Cost per Pupil for School Operation.	Cost of Maintenance, of School Plant, Repairs, etc.	Cost per Pupil for Plant Maintenance.	Cost of General Administration of System.	Cost per Pupil for Administration of System.	Cost of Depreciation.	Cost per Pupil for Depreciation.		
			\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.
40	Grace.....	697	39,220.30	1,017.42	727.10	40,964.82	58.77	5,863.99	8.41	1,737.25	2.49	3,372.70	4.84	10,744.92	15.42	62,683.68	89.93
41	Gunn's Rd.	51	2,280.00	74.45	71.74	2,426.19	47.57	1,754.65	34.40	238.14	4.67	246.78	4.84	786.21	15.42	5,451.97	106.90
42	Hester How.	433	25,201.43	632.06	484.16	26,317.65	60.78	3,931.53	9.08	2,481.80	5.73	2,095.24	4.84	6,675.16	15.42	41,501.38	95.85
43	Hillcrest.....	592	37,816.55	864.15	1,278.70	39,959.40	67.50	6,491.79	10.96	2,049.74	3.46	2,864.62	4.84	9,126.24	15.42	60,491.79	102.18
44	Hodgson.....	741	32,132.75	1,081.65	923.62	34,138.02	46.07	5,632.95	7.60	1,565.09	2.11	3,585.61	4.84	11,423.21	15.42	56,344.88	76.04
45	Howard.....	78	44,651.06	1,138.58	1,199.36	46,989.00	60.24	7,547.06	9.68	1,461.24	1.87	3,774.33	4.84	12,024.44	15.42	71,796.07	92.05
46	Hughes.....	679	35,643.40	991.15	1,645.97	38,280.52	56.38	5,749.49	8.46	1,578.49	2.32	3,285.60	4.84	10,467.43	15.42	59,361.53	87.42
47	Huron St.....	683	51,125.40	996.99	1,331.02	53,453.41	78.25	8,784.03	12.86	1,582.40	2.33	3,304.96	4.84	10,529.09	15.42	77,653.89	113.70
48	Island.....	37	1,475.00	54.01	98.55	1,627.56	43.99	1,509.04	40.78	320.75	8.67	179.04	4.84	570.39	15.42	4,206.78	133.70
49	Jesse Ketchum..	906	50,286.95	1,322.50	1,649.52	53,258.97	58.78	9,565.65	10.56	5,315.36	5.86	4,384.03	4.84	13,966.85	15.42	86,490.86	95.46
50	John Fisher.....	727	38,046.04	1,061.21	1,067.30	40,174.55	55.26	6,041.66	8.31	1,566.28	2.15	3,517.87	4.84	11,207.39	15.42	62,507.75	85.98
51	J. R. Robertson.	564	28,160.01	823.28	1,028.63	30,011.92	53.21	5,716.74	10.14	5,963.19	10.57	2,729.13	4.84	8,694.60	15.42	53,115.58	94.18
52	John Wanless...	413	18,493.50	602.86	914.16	20,010.52	48.45	4,312.47	10.44	1,936.96	4.69	1,998.46	4.84	6,366.79	15.42	34,625.20	83.84
53	Keele St.....	760	43,408.15	1,109.38	2,166.08	46,683.61	61.43	7,312.58	9.62	2,217.70	2.91	3,677.56	4.84	11,716.12	15.42	71,607.57	94.22
54	Kent.....	1,076	56,691.57	1,570.65	2,043.86	60,306.08	56.04	10,091.97	9.38	2,743.57	2.55	5,206.65	4.84	16,587.56	15.42	94,935.83	88.23
55	Kew Beach.....	618	33,910.35	902.10	877.98	35,690.43	57.75	4,711.39	7.62	3,723.62	6.03	2,990.43	4.84	9,527.06	15.42	56,642.93	91.66
56	Kimberley.....	707	39,243.11	1,032.02	1,643.13	41,918.26	59.29	6,100.93	8.63	1,738.34	2.45	3,421.10	4.84	10,899.08	15.42	64,077.71	90.63
57	Kitchener.....	636	32,209.47	928.38	1,192.66	34,330.51	53.98	5,948.70	9.35	4,065.63	6.39	3,077.53	4.84	9,804.54	15.42	57,226.91	89.98
58	King Edward...	1,034	57,130.12	1,509.35	1,874.18	60,513.65	58.52	8,130.48	7.86	2,943.21	2.85	5,003.41	4.84	15,940.09	15.42	92,530.84	89.49
59	Lansdowne.....	911	46,183.46	1,329.80	1,224.25	48,737.51	53.50	7,417.13	8.14	1,676.70	1.84	4,408.23	4.84	14,043.93	15.42	76,283.50	83.74
60	Leslie.....	1,039	49,655.91	1,516.64	1,981.41	53,153.96	51.16	7,766.00	7.47	4,998.98	4.81	5,027.61	4.84	16,017.17	15.42	86,963.72	83.70
61	McCaul.....	362	11,867.95	318.22	377.60	12,563.77	57.63	2,655.21	12.18	721.81	3.31	1,054.88	4.84	3,360.68	15.42	20,356.35	93.38
62	McMurrich.....	1,033	53,461.74	1,507.89	1,210.47	56,180.10	54.39	8,217.47	7.95	1,323.01	1.28	4,998.57	4.84	15,924.67	15.42	86,643.82	83.88
63	Maurice Cody...	309	12,911.65	416.02	1,179.74	14,507.41	50.90	2,872.70	10.08	7,139.80	25.05	1,379.08	4.84	4,393.55	15.42	30,292.54	106.29
64	Morse St.....	651	34,822.05	950.27	950.62	36,722.94	56.41	5,138.10	7.89	953.32	1.46	3,150.12	4.84	10,035.78	15.42	56,000.26	86.02
65	Niagara St.....	721	38,529.44	1,052.45	1,150.33	40,732.22	56.49	5,265.94	7.30	865.63	1.20	3,488.84	4.84	11,114.90	15.42	61,467.53	85.25
66	Norway.....	992	48,750.25	1,448.04	2,281.73	52,480.02	52.90	7,941.36	8.01	2,870.66	2.89	4,800.18	4.84	15,292.62	15.42	83,384.84	84.06
67	Ogden.....	1,033	59,822.23	1,507.89	1,812.16	63,142.28	61.13	8,553.59	8.28	2,659.15	2.56	4,998.57	4.84	15,924.67	15.42	95,278.26	92.23
68	Orde St.....	688	41,177.76	1,004.28	912.25	43,094.29	62.64	6,620.62	9.62	1,796.25	2.61	3,329.16	4.84	10,606.17	15.42	65,446.49	95.13
69	Palmerston Ave.	961	55,256.61	1,402.79	1,250.03	57,909.43	60.26	8,700.01	9.05	2,023.72	2.10	4,650.17	4.84	14,814.73	15.42	88,098.06	91.67
70	Pape Ave.....	724	34,642.40	1,056.83	1,073.51	36,772.74	50.79	5,124.98	7.08	4,273.69	5.90	3,503.36	4.84	11,161.15	15.42	60,835.92	84.03
71	Park.....	1,392	68,833.23	2,031.92	1,978.98	72,844.13	52.33	10,101.58	7.25	6,496.86	4.67	6,735.73	4.84	21,459.00	15.42	117,637.30	84.51
72	Parkdale.....	620	37,039.65	905.02	1,159.91	39,104.58	63.07	5,114.81	8.25	2,618.50	4.22	3,000.11	4.84	9,557.89	15.42	59,395.89	95.80
73	Pauline.....	695	37,777.65	1,014.50	927.97	39,720.12	57.15	4,939.59	7.11	833.96	1.18	3,363.03	4.84	10,714.08	15.42	59,560.78	85.70
74	Perth.....	1,241	66,707.49	1,811.51	1,824.28	70,343.28	56.68	10,561.56	8.51	2,025.45	1.63	6,005.06	4.84	19,131.19	15.42	108,066.54	87.08
75	Pyne.....	239	16,159.06	348.87	398.46	16,906.39	70.74	2,223.02	9.30	464.78	1.94	1,156.49	4.84	3,684.41	15.42	24,435.09	102.24
76	Queen Alexandra	1,056	66,086.33	1,541.46	1,944.49	69,572.28	65.88	10,456.41	9.90	7,710.80	7.30	5,109.87	4.84	16,279.24	15.42	109,128.60	103.34
77	Queen Victoria..	724	44,292.96	1,056.83	1,569.30	46,919.09	64.80	6,616.38	9.14	8,633.99	11.92	3,503.36	4.84	11,161.15	15.42	76,833.97	106.12
78	Regal Rd.....	1,211	57,066.20	1,767.71	1,547.34	60,381.25	49.86	9,239.17	7.63	1,627.29	1.34	5,859.90	4.84	18,668.71	15.42	95,776.32	79.09
79	Roden.....	1,206	56,978.53	1,760.42	1,116.15	59,855.10	49.63	9,736.02	8.07	1,997.57	1.66	5,835.70	4.84	18,591.63	15.42	96,016.02	79.62

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

“PER PUPIL COSTS AS SHOWN FOR EACH SCHOOL”—Continued

Schedule Showing Cost to Educate Pupils at the Various Public Schools for the Calendar Year 1928

BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

Number	Name of School.	Average Actual Daily Attendance: Grade and Kindergarten Inclusive.	FIRST COST					SECOND COST		THIRD COST		FOURTH COST		FIFTH COST		Total Cost.	Gross Cost per Pupil.
			Cost of Salaries, Grade and Kindergarten.	Inspection and Supervision, Salaries and Expenses.	Cost of Pupils' Supplies.	Total Cost of Instruction.	Cost per Pupil for Instruction.	Cost of Operation of School.	Cost per Pupil for School Operation.	Cost of Maintenance, of School Plant, Repairs, etc.	Cost per Pupil for Plant Maintenance.	Cost of General Administration of System.	Cost per Pupil for Administration of System.	Cost of Depreciation.	Cost per Pupil for Depreciation.		
			\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.
80	Rose Ave.....	602	30,418.04	878.75	838.64	32,135.43	53.38	5,891.52	9.79	3,354.71	5.57	2,913.01	4.84	9,280.40	15.42	53,575.07	89.00
81	Rosedale.....	229	17,581.00	334.27	282.48	18,197.75	79.46	3,691.87	16.12	489.37	2.14	1,108.11	4.84	3,530.25	15.42	27,017.35	117.98
82	Runnymede Rd.	1,281	61,113.70	1,869.90	2,186.49	65,170.09	50.87	9,907.95	7.73	9,607.53	7.50	6,198.62	4.84	19,747.83	15.42	110,632.02	86.36
83	Ryerson.....	1,271	66,530.75	1,855.30	2,204.69	70,590.74	55.53	11,830.59	9.31	3,038.29	2.39	6,150.23	4.84	19,593.67	15.42	111,203.52	87.49
84	Sackville St....	231	11,729.33	337.20	276.98	12,343.51	53.43	2,847.53	12.33	781.53	3.38	1,117.78	4.84	3,561.08	15.42	20,651.43	89.40
85	Shirley St.....	497	28,417.05	725.48	788.82	29,931.35	60.22	4,838.45	9.74	1,191.17	2.39	2,404.93	4.84	7,661.73	15.42	46,027.63	92.61
86	St. Clair Ave....	237	12,641.71	345.95	483.52	13,471.18	56.84	3,094.70	13.06	1,414.67	5.96	1,146.82	4.84	3,653.58	15.42	22,780.95	96.12
87	Strathcona.....	532	29,494.42	776.57	791.31	31,062.30	58.39	4,525.87	8.50	1,861.47	3.50	2,574.29	4.84	8,201.28	15.42	48,225.21	90.65
88	Victoria St.....	172	14,485.30	251.07	604.58	15,340.95	89.19	3,160.35	18.37	630.01	3.66	832.29	4.84	2,651.54	15.42	22,615.14	131.48
89	Wellesley.....	299	22,973.25	436.45	1,486.25	24,895.95	83.26	3,864.78	12.93	1,319.92	4.41	1,446.83	4.84	4,609.36	15.42	36,136.84	120.86
90	Western Ave....	542	28,662.07	791.17	771.58	30,224.82	55.77	4,137.47	7.63	1,037.60	1.91	2,622.68	4.84	8,355.44	15.42	46,378.01	85.57
91	Whitney.....	491	23,023.95	716.72	912.37	24,653.04	50.20	5,035.96	10.26	1,872.14	3.81	2,375.90	4.84	7,569.23	15.42	41,506.27	84.53
92	Wilkinson.....	1,175	56,648.75	1,715.17	2,369.50	60,733.42	51.69	8,910.30	7.58	3,240.73	2.75	5,685.70	4.84	18,113.74	15.42	96,683.89	82.28
93	William Houston	460	24,160.98	671.47	400.03	25,232.48	54.85	4,597.59	9.99	974.73	2.12	2,225.89	4.84	7,091.34	15.42	40,122.03	87.22
94	Williamson Rd..	1,042	58,444.50	1,521.02	1,983.71	61,949.23	59.45	9,489.67	9.11	2,544.80	2.44	5,042.12	4.84	16,063.42	15.42	95,089.24	91.26
95	Winchester.....	616	34,957.00	899.18	1,377.20	37,233.38	60.44	5,953.92	9.66	5,062.53	8.22	2,980.76	4.84	9,496.22	15.42	60,726.81	98.58
96	Withrow Ave....	767	44,454.33	1,119.60	1,344.98	46,918.91	61.17	6,352.54	8.28	1,938.42	2.53	3,711.43	4.84	11,824.03	15.42	70,745.33	92.24
97	Undistributed...	.....	19,445.69	.....	1,408.80	20,854.49	.....	35,911.59	.....	29,219.73	.....	.....	.....	.....	.....	85,985.81	.....
		67,854	3,603,561.15	98,586.22	120,964.24	3,823,111.61	56.61	626,982.38	9.28	273,829.00	4.05	326,809.00	4.84	1,041,162.34	15.42	6,091,894.33	.....

Average Actual Daily Attendance “Cost per Pupil,” \$90.20

FOREWORD

RE

SPECIAL GRADE AUXILIARY CLASSES
“PER PUPIL COSTS” FOR THE CALENDAR YEAR
1928

BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

During 1928 the Board operated sixty-four (64) Grade Auxiliary Classes in fifty-two (52) Schools or Institutions throughout the City.

On the next page is a schedule showing the “Cost per Pupil” in each of these fifty-two schools or Institutions.

In the Special Auxiliary Classes of which there are forty-nine (49) carried on in forty-five (45) Schools, the average gross “Cost per Pupil” was \$242.85 for 1928.

The average gross “Cost per Pupil” for the children being educated in the fifteen (15) classes operated in seven (7) different Institutions was \$64.25 for the year 1928.

See also page 115 of this Report for further details as regards Special Auxiliary Activities.

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

SPECIAL GRADE AUXILIARY CLASSES "PER PUPIL COSTS" FOR THE CALENDAR YEAR 1928

BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

The explanation of the cost of these Auxiliary Classes is given on the preceding page.

No.	School	FIRST COST Salaries, Supplies and Inspection	SECOND COST Cost of School Operation	THIRD COST Cost of Upkeep of School Buildings	FOURTH COST Cost of Adminis- tration	FIFTH COST Cost of Depreciation	Total Cost	Average Act. Daily Attendance	Cost per Pupil	No.
1	Alexander Muir.....	\$1,270.25	\$124.05	\$36.00	\$19.36	\$179.06	\$1,628.72	11	\$232.67	1
2	Allan.....	3,981.54	1,915.78	276.24	193.55	1,790.62	8,157.73	40	203.94	2
3	Annette Street.....	1,067.10	350.22	105.30	58.06	537.19	2,117.87	12	176.49	3
4	Bedford Park.....	2,088.85	307.32	118.17	48.39	447.66	3,010.39	10	301.04	4
5	Bolton Avenue.....	2,040.62	315.20	85.20	58.06	537.19	3,036.27	12	253.02	5
6	Brant Street.....	1,958.63	363.24	19.80	53.23	492.42	2,887.32	11	262.48	6
7	Brock Avenue.....	2,294.16	330.12	206.64	62.91	581.95	3,475.78	13	267.37	7
8	Carlton.....	2,194.97	323.38	74.86	67.75	626.72	3,287.68	14	234.83	8
9	Chas. G. Fraser.....	143.22	52.01	36.54	14.52	134.30	380.59	14	126.86	9
10	Clinton Street.....	2,174.48	366.13	90.61	67.75	626.72	3,325.69	14	237.55	10
11	Dewson Street.....	2,202.43	242.06	53.58	67.75	626.72	3,192.54	14	228.04	11
12	Dovercourt.....	2,184.76	297.16	69.92	48.39	447.66	3,047.89	10	304.79	12
13	Dufferin.....	1,015.06	224.32	112.00	48.39	447.66	1,847.43	13	184.74	13
14	Duke of Connaught.....	1,881.35	296.74	145.78	72.58	671.48	3,067.93	15	204.53	14
15	Earl Grey.....	2,245.12	317.68	237.88	77.42	716.25	3,594.35	16	224.65	15
16	Earlscourt.....	2,170.21	292.60	86.26	58.06	537.19	3,144.32	12	262.03	16
17	Essex Street.....	1,704.54	351.50	132.62	53.23	492.42	2,734.31	11	248.57	17
18	General Mercer.....	1,749.98	278.92	123.12	67.75	626.72	2,846.49	14	203.32	18
19	Gledhill Avenue.....	2,192.98	309.20	96.80	62.91	581.95	3,243.84	13	249.53	19
20	Givens.....	2,007.35	285.64	62.16	67.75	626.72	3,049.62	14	217.83	20
21	Hester How.....	2,099.58	306.60	193.20	67.75	626.72	3,293.85	14	235.27	21
22	Jesse Ketchum.....	2,215.42	378.88	210.53	72.58	671.48	3,548.89	15	236.59	22
23	Lansdowne.....	2,231.41	307.32	69.42	58.06	537.19	3,203.40	12	266.95	23
24	Lee.....	5,636.04	1,916.34	518.04	116.13	1,074.37	9,260.92	24	385.87	24
25	Leslie.....	2,265.50	290.80	187.20	58.06	537.19	3,338.75	12	278.23	25
26	McMurrich.....	2,201.74	293.74	47.12	72.58	671.48	3,286.66	15	219.11	26
27	Morse Street.....	2,240.88	283.79	52.54	58.06	537.19	3,172.46	12	264.37	27
28	Niagara Street.....	1,769.15	257.40	42.12	58.06	537.19	2,663.92	12	221.99	28
29	Norway.....	2,245.38	293.74	106.40	53.23	492.42	3,191.17	11	290.01	29
30	Ogden.....	2,256.76	311.61	96.72	67.75	626.72	3,359.56	14	239.97	30
31	Orde Street.....	326.55	363.87	98.67	14.52	134.30	937.91	13	312.64	31
32	Palmerston Avenue.....	1,722.80	327.08	75.85	48.39	447.66	2,621.78	10	262.18	32
33	Park.....	2,018.04	266.76	171.76	67.75	626.72	3,151.03	14	225.07	33
34	Perth.....	2,177.75	314.26	60.42	72.58	671.48	3,296.49	15	219.77	34
35	Pyne.....	1,782.94	337.82	70.68	58.06	537.19	2,786.69	12	232.22	35
36	Queen Alexandra.....	1,937.88	318.78	234.96	62.91	581.95	3,136.48	13	241.27	36
37	Regal Road.....	1,975.20	282.34	49.78	62.91	581.95	2,952.18	13	227.09	37
38	Roden.....	3,729.73	581.64	119.14	116.13	1,074.37	5,621.01	24	234.21	38
39	Rose Avenue.....	3,916.31	702.26	399.60	111.30	1,029.61	6,159.08	23	267.79	39
40	Ryerson.....	1,184.31	326.52	73.52	53.23	492.42	2,130.00	11	193.64	40
41	Sackville Street.....	1,623.04	415.08	113.76	62.91	581.95	2,796.74	13	215.13	41
42	Shirley Street.....	1,764.57	359.10	88.54	67.75	626.72	2,906.68	14	207.62	42
43	Strathcona.....	2,020.02	313.12	128.82	72.58	671.48	3,206.02	15	213.73	43
44	Wellesley.....	1,955.81	428.06	146.20	62.91	581.95	3,174.93	13	244.23	44
45	Western Avenue.....	1,611.30	275.65	69.19	77.42	716.25	2,749.81	16	171.86	45
46	Undistributed Items.....	.....	882.36	718.20	.....	.....	1,600.56	.....	.....	46
		\$93,475.71	\$18,478.19	\$6,311.86	\$2,961.42	\$27,396.55	\$148,623.73	643	.....	

Average Cost per Pupil..... \$242.85

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

SPECIAL AUXILIARY CLASSES FOR

"CRIPPLED CHILDREN"

"PUPILS WHO ARE HARD OF HEARING"

"PUPILS WITH DEFECTIVE SIGHT"

"SPECIAL CLASSES IN VARIOUS INSTITUTIONS"

"PER PUPIL COSTS" FOR THE CALENDAR YEAR 1928

BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

In 1928 the Board operated three (3) Special Classes for children suffering from various physical disabilities. We had an average of 47 pupils throughout the year with an average actual attendance of 40 pupils. The children in nearly every case were transported to and from their homes in busses provided by the Board, hence the particularly heavy unit cost. These three classes were carried on at Wellesley School in quarters specially adapted for the children.

In 1928 the Board operated four (4) Special Classes for children whose sight was considered below normal.

In 1928 the Board operated five (5) Special Classes all the year for pupils whose hearing was defective. The special training in Lip Reading is given to the pupils in these classes.

I have compiled the following figures of costs based on the actual expenditures. The costs in one or two instances have, of necessity, been pro rated.

School	FIRST COST Salaries, Supplies and Inspection	SECOND COST Cost of School Operation	THIRD COST Cost of Upkeep of School Buildings	FOURTH COST Cost of Adminis- tration	FIFTH COST Cost of Depreciation	Total Cost	Average Act. Daily Attendance	Cost per Pupil
Crippled Children Classes:								
Wellesley.....	\$8,215.36	\$1,284.18	\$438.60	\$193.56	\$1,790.62	\$21,615.22	40	\$540.38
Transportation and Attendance.....				9,692.90				
	\$8,215.36	\$1,284.18	\$438.60	\$9,886.46	\$1,790.62	\$21,615.22	40	\$540.38
Special Hard of Hearing Classes:								
Clinton Street.....	\$4,633.74	\$1,098.39	\$271.83	\$120.97	\$1,119.13	\$7,244.06	25	\$289.76
Rose Avenue.....	1,851.26	351.13	199.80	53.23	492.42	2,947.84	11	267.98
Dovercourt.....	1,434.75	297.16	69.92	48.39	447.67	2,297.89	10	229.79
	\$7,919.75	\$1,746.68	\$541.55	\$222.59	\$2,059.22	\$12,489.79	46	
Average Cost "Per Pupil"...								\$271.52
Special Sight Saving Classes:								
Orde Street.....	\$2,911.59	\$727.74	\$197.34	\$91.93	\$850.55	\$4,779.15	19	\$251.53
Duke of Connaught....	2,043.63	296.74	145.78	53.23	492.42	3,031.80	11	275.62
Brock Avenue.....	2,221.97	330.12	206.64	53.23	492.42	3,304.38	11	300.40
	\$7,177.19	\$1,354.60	\$549.76	\$198.39	\$1,835.39	\$11,115.33	41	
Average Cost "Per Pupil"...								\$271.12
Institutions:								
Alexandra Industrial...	\$3,655.31			\$420.98		\$4,076.29	87	\$46.85
Victoria Industrial....	10,997.08			1,074.23		12,071.31	222	54.38
Hospital Sick Children .	3,631.84			183.88		3,815.72	38	100.41
Queen Mary Hospital..	2,702.64			188.72		2,891.36	39	74.14
Children's Shelter.....	3,191.77			125.81		3,317.58	26	127.59
Home for Incurables...	1,198.20			101.62		1,299.82	21	61.90
Preventorium.....	2,187.96			150.00		2,337.96	31	75.42
	\$27,564.80			\$2,245.24		\$29,810.04	464	
Average Cost "Per Pupil"...								\$64.25

FOREWORD

RE

COST OF SCHOOL SUPPLIES PER PUPIL IN EACH SCHOOL

BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

The Board issued instructions in June, 1925, that a system be installed whereby we could report on the cost of School Supplies for each pupil in each School throughout the City.

For the last few years this data has been prepared and on the following pages is given the experience for the year 1928.

Where there is great difference between the cost at a School and the average cost throughout the City, some investigation should be made to ascertain the cause.

I think considerable saving might be effected right in this particular section.

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

SCHEDULE SHOWING COST OF SUPPLIES PER PUPIL FOR GRADE CLASSES AND
KINDERGARTENS SEPARATELY IN EACH SCHOOL
FOR CALENDAR YEAR
1928

BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

No.	School	GRADE CLASSES			KINDERGARTEN			No.
		Cost of Pupils' Supplies	Average Act. Daily Attendance	Cost per Pupil	Cost of Kindergarten Supplies	Average Act. Daily Attendance	Cost per Pupil	
1	Adam Beck.....	\$776.63	395	\$1.97	\$96.07	45	\$2.13	1
2	Alexander Muir.....	1,095.99	738	1.49	64.42	62	1.04	2
3	Allenby.....	721.38	168	4.29	238.46	35	6.81	3
4	Annette Street.....	1,320.89	666	1.98	68.69	61	1.13	4
5	Balmy Beach.....	1,142.02	607	1.88	89.92	66	1.36	5
6	Bedford Park.....	1,768.56	739	2.39	81.03	95	.85	6
7	Bolton Avenue.....	560.48	403	1.39	44.78	41	1.09	7
8	Bowmore Road.....	1,091.21	661	1.65	124.67	82	1.52	8
9	Brant Street.....	345.54	251	1.38	82.26	35	2.35	9
10	Brock Avenue.....	920.28	564	1.63	55.20	46	1.20	10
11	Brown.....	1,739.29	742	2.34	123.77	79	1.57	11
12	Bruce.....	952.13	556	1.71	169.81	45	3.77	12
13	Carlton.....	1,230.24	963	1.28	78.89	89	.89	13
14	Chas. G. Fraser.....	2,039.94	1,134	1.80	81.29	121	.67	14
15	Church Street.....	658.93	397	1.66	30.46	32	.95	15
16	Clinton Street.....	1,636.22	889	1.84	105.19	81	1.30	16
17	Coleman Avenue.....	108.88	184	.59	58.30	26	2.24	17
18	College View.....	39.48	25A	1.58	101.31	12D	8.44	18
19	Cottingham Street.....	267.03	272	.98	120.68	23	5.25	19
20	Davisville.....	763.11	430	1.77	21.00	37	.57	20
21	Deer Park.....	1,834.22	315	5.82	112.39	30	3.75	21
22	Dewson Street.....	1,418.76	878	1.62	48.74	82	.59	22
23	Dovercourt Road.....	1,396.68	795	1.76	98.22	70	1.40	23
24	Dufferin.....	1,412.01	858	1.65	60.04	92	.65	24
25	Duke of Connaught.....	1,955.17	1,007	1.94	112.51	107	1.05	25
26	Duke Street.....	223.25	253B	1.47	9.94	31E	.52	26
27	Earl Beatty.....	1,034.50	602	1.72	64.04	63	1.02	27
28	Earl Grey.....	1,652.78	932	1.77	86.69	100	.87	28
29	Earl Haig.....	1,092.90	744	1.47	94.43	84	1.12	29
30	Earlscourt.....	1,745.55	821	2.13	51.47	87	.59	30
31	Eglinton.....	1,732.36	667	2.60	69.63	64	1.09	31
32	Essex Street.....	1,675.10	1,111	1.51	95.25	92	1.04	32
33	Fern.....	1,561.19	1,011	1.54	52.37	62	.84	33
34	Frankland.....	2,032.49	995	2.04	66.01	100	.66	34

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

SCHEDULE SHOWING COST OF SUPPLIES PER PUPIL FOR GRADE CLASSES AND
KINDERGARTENS SEPARATELY IN EACH SCHOOL
FOR CALENDAR YEAR 1928—Continued

BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

No.	School	GRADE CLASSES			KINDERGARTEN			No.
		Cost of Pupils' Supplies	Average Act. Daily Attendance	Cost per Pupil	Cost of Kindergarten Supplies	Average Act. Daily Attendance	Cost per Pupil	
35	General Mercer.....	\$825.93	617	\$1.34	\$164.25	92	\$1.79	35
36	George Street.....	462.18	263	1.76	24.61	28	.88	36
37	Gledhill Avenue.....	2,573.34	1,026	2.51	91.25	100	.91	37
38	Givens.....	3,185.29	1,230	2.59	62.60	93	.67	38
39	Grace.....	687.12	620	1.11	39.98	77	.52	39
40	Gunn's Road.....	59.31	51	1.16	.....	.....	.....	40
41	Hester How.....	460.76	386	1.19	23.40	47	.50	41
42	Hillcrest.....	1,209.04	538	2.25	69.66	54	1.29	42
43	Hodgson.....	864.88	672	1.29	58.74	69	.85	43
44	Howard.....	1,077.21	721	1.49	122.15	59	2.07	44
45	Hughes.....	1,543.39	610	2.53	102.58	69	1.49	45
46	Huron Street.....	1,232.35	624	1.97	98.67	59	1.67	46
47	Island.....	98.55	37	2.66	.....	.....	.....	47
48	Jesse Ketchum.....	1,432.83	823	1.74	216.69	83	2.61	48
49	John Fisher.....	988.25	657	1.50	79.05	70	1.13	49
50	John Ross Robertson.....	969.10	524	1.85	59.53	40	1.49	50
51	John Wanless.....	808.99	366	2.21	105.17	47	2.24	51
52	Keele Street.....	2,138.38	708	3.02	27.70	52	.53	52
53	Kent.....	1,952.72	1,018	1.92	91.14	58	1.57	53
54	Kew Beach.....	769.63	574	1.34	108.35	44	2.46	54
55	Kimberley.....	1,570.01	631	2.49	73.12	76	.96	55
56	Kitchener.....	1,159.89	560	2.07	32.77	76	.43	56
57	King Edward.....	1,800.28	955	1.89	73.90	79	.94	57
58	Lansdowne.....	1,133.70	820	1.38	90.55	91	1.00	58
59	Lawrence Park (Blythwood).....	119.39	59	2.02	51.65	10F	5.16	59
60	Leslie.....	1,933.43	948	2.04	47.98	91	.53	60
61	McCaul.....	327.24	311C	1.75	50.36	51H	1.62	61
62	McMurrich.....	1,161.79	943	1.23	48.68	90	.54	62
63	Morse.....	836.04	595	1.41	114.58	56	2.05	63
64	Maurice Cody.....	1,053.57	269	3.92	126.17	40G	3.15	64
65	Niagara Street.....	1,021.08	673	1.52	129.25	48	2.69	65
66	Norway.....	2,208.04	888	2.49	73.69	104	.71	66
67	Ogden.....	1,639.37	919	1.78	172.79	114	1.52	67
68	Orde Street.....	896.71	622	1.44	15.54	66	.24	68
69	Palmerston Avenue.....	1,143.48	891	1.28	106.55	70	1.52	69
70	Pape Avenue.....	1,042.77	676	1.54	30.74	48	.64	70
71	Park.....	1,896.02	1,255	1.51	82.96	137	.61	71
72	Parkdale.....	1,097.23	560	1.96	62.68	60	1.04	72
73	Pauline.....	877.12	634	1.38	50.85	61	.83	73
74	Perth.....	1,769.21	1,133	1.56	55.07	108	.51	74
75	Pyne.....	322.74	205	1.57	75.72	34	2.23	75
76	Queen Alexandra.....	1,901.56	976	1.95	42.93	80	.54	76

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

SCHEDULE SHOWING COST OF SUPPLIES PER PUPIL FOR GRADE CLASSES AND KINDERGARTENS SEPARATELY IN EACH SCHOOL FOR CALENDAR YEAR 1928—Continued

BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

No.	School	GRADE CLASSES			KINDERGARTEN			No.
		Cost of Pupils' Supplies	Average Act. Daily Attendance	Cost per Pupil	Cost of Kindergarten Supplies	Average Act. Daily Attendance	Cost per Pupil	
77	Queen Victoria.....	\$1,401.15	681	\$2.06	\$168.15	43	\$3.91	77
78	Regal Road.....	1,492.99	1,112	1.34	54.35	99	.55	78
79	Roden.....	1,005.05	1,110	.91	111.10	96	1.16	79
80	Rose Avenue.....	708.83	546	1.30	129.81	56	2.32	80
81	Rosedale.....	267.84	208	1.29	14.64	21	.70	81
82	Runnymede Road.....	2,090.70	1,135	1.84	95.79	146	.66	82
83	Ryerson.....	2,135.38	1,168	1.83	69.31	103	.67	83
84	Sackville.....	233.56	182	1.28	43.42	49	.89	84
85	Shirley.....	732.95	452	1.62	55.87	45	1.24	85
86	St. Clair Avenue.....	415.77	213	1.95	67.75	24	2.82	86
87	Strathcona.....	744.64	480	1.55	46.67	52	.90	87
88	Victoria Street.....	575.05	157	3.66	29.53	15	1.97	88
89	Wellesley.....	1,428.36	275	5.19	57.89	24	2.41	89
90	Western Avenue.....	721.44	503	1.43	50.14	39	1.29	90
91	Whitney.....	789.59	444	1.78	122.78	47	2.61	91
92	Wilkinson.....	2,245.08	1,065	2.11	124.42	110	1.13	92
93	William Houston.....	357.79	386	.93	42.24	74	.57	93
94	Williamson Road.....	1,821.87	955	1.91	161.84	87	1.86	94
95	Winchester Street.....	1,313.90	557	2.36	63.30	59	1.07	95
96	Withrow Avenue.....	1,266.53	683	1.85	78.45	84	.93	96
97	Undistributed Items.....	1,408.80	.....	.....	12.43	.....	.....	97
		\$113,336.15	61,673	1.84	\$7,628.09	6,181	1.25	

Average cost per Grade Pupil.. \$1.84 Average cost per Kindergarten.. \$1.25

A Opened October 1st.
B Closed June 30th.
C Closed June 30th.

D Opened November 1st.
E Closed June 30th.
F Opened November 1st.
G Opened September 1st.
H Closed June 30th.

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

COLLEGIATE INSTITUTES

PER PUPIL COSTS AS SHOWN FOR "EACH COLLEGIATE INSTITUTE"

The following schedule shows the cost incurred to educate pupils at the various Collegiate Institutes for the calendar year 1928.

BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

No.	Name of Collegiate	Average Actual Daily Attendance.	FIRST COST					SECOND COST		THIRD COST		FOURTH COST		FIFTH COST		Total Cost.	Gross Cost per Pupil.	No.
			Cost of Salaries.	Supervision, Salaries, and Expenses.	Cost of Pupils' Supplies.	Total Cost of Instruction.	Cost per Pupil for Instruction.	Cost of Operation of School.	Cost per Pupil for School Operation.	Cost of Maintenance of School Plant, Repairs, Etc.	Cost per Pupil for Plant Maintenance.	Cost of General Administration of System.	Cost per Pupil for Admin. of System.	Cost of Depreciation.	Cost per Pupil for Depreciation.			
1	Bloor.....	591	\$ 62,839.94	\$ 769.45	\$ 760.37	\$ 64,369.76	\$ 108.92	\$ 7,873.96	\$ 13.32	\$ 3,977.37	\$ 6.73	\$ 4,819.48	\$ 8.16	\$ 14,669.67	\$ 24.82	\$ 95,710.24	\$ 161.95	1
2	Harbord....	968	96,014.88	1,260.29	627.03	97,902.20	101.14	12,629.13	13.04	3,971.33	4.10	7,893.83	8.16	17,754.20	18.34	140,150.69	144.78	2
3	Humberside	1,082	106,796.68	1,408.71	621.63	108,827.02	100.58	12,699.50	11.74	2,136.66	1.97	8,823.47	8.16	24,603.58	22.74	157,090.23	145.19	3
4	Jarvis.....	954	101,894.00	1,242.06	896.07	104,032.13	109.05	16,832.24	17.64	2,988.10	3.13	7,779.66	8.16	46,297.08	48.53	177,929.21	186.51	4
5	Malvern....	677	68,318.50	881.42	545.92	69,745.84	103.02	9,477.56	14.00	3,785.49	5.59	5,520.79	8.16	23,903.88	35.31	112,433.56	166.08	5
6	N. Toronto.	947	90,853.24	1,232.95	376.49	92,462.68	97.64	9,806.85	10.35	4,783.37	5.05	7,722.58	8.16	29,630.79	31.29	144,406.27	152.49	6
7	Oakwood...	1,069	107,127.13	1,391.78	1,223.15	109,742.06	102.65	10,088.39	9.44	2,491.36	2.33	8,717.46	8.16	22,793.23	21.32	153,832.50	143.90	7
8	Parkdale...	867	85,064.94	1,128.79	363.47	86,557.20	99.84	12,731.53	14.68	7,667.57	8.84	7,070.20	8.16	29,733.33	34.29	143,759.83	165.81	8
9	Riverdale...	875	94,367.01	1,139.21	839.53	96,345.75	110.11	11,403.60	13.03	5,651.12	6.46	7,135.43	8.16	26,416.80	30.19	146,952.70	167.95	9
Totals....		8,030	813,276.32	10,454.66	6,253.66	829,984.64	103.36	103,542.76	12.89	37,452.37	4.66	65,482.90	8.16	235,802.56	29.37	1,272,265.23	158.44	

SUMMARY

Name of Collegiate	Gross Total Expenditure	Gross Cost per Pupil	Government Grants, Fees, Etc.	Per Pupil	Net Total Expenditure	Net Cost per Pupil
	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.
Bloor.....	95,710.24	161.95	1,919.60	3.25	93,790.64	158.70
Harbord.....	140,150.69	144.78	2,981.61	3.08	137,169.08	141.70
Humberside.....	157,090.23	145.19	2,605.60	2.41	154,484.63	142.78
Jarvis.....	177,929.21	186.51	3,521.90	3.69	174,407.31	182.82
Malvern.....	112,433.56	166.08	2,056.41	3.04	110,377.15	163.04
North Toronto.....	144,406.27	152.49	2,809.27	2.97	141,597.00	149.52
Oakwood.....	153,832.50	143.90	4,217.38	3.94	149,615.12	139.96
Parkdale.....	143,759.83	165.81	2,695.87	3.11	141,063.96	162.70
Riverdale.....	146,952.70	167.95	2,850.48	3.26	144,102.22	164.69
Totals.....	1,272,265.23	158.44	25,658.12	3.20	1,246,607.11	155.24

Total as above.....	\$1,272,265.23
Expenditure for Night Schools.....	15,215.29
Recreation Expenditure.....	9,098.69
Supervised Playgrounds.....	282.17
Total Gross Expenditure.....	\$1,296,861.38
Less Government Grants, Fees, etc.:	
General.....	\$25,658.12
Special Activities.....	7,490.00
	33,148.12
Total Net Expenditure.....	\$1,263,713.26

TORONTO BOARD OF EDUCATION

YEAR ENDING 31st DECEMBER, 1928

“UNIT COST OF EDUCATION”

BASED ON FIGURES OF
“AVERAGE REGISTERED ATTENDANCE OF PUPILS”
FOR THE
200 TEACHING DAYS

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

UNIT COST OF EDUCATION

PUBLIC SCHOOLS

BASED ON AVERAGE REGISTERED ATTENDANCE

Cost No.	Title	GROSS COST PER PUPIL IN 1928						CORRESPONDING GROSS COST PER PUPIL IN 1927					
			DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES			
			No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		
1st	Cost of Instruction.....	\$3,823,044.26	77,327	\$49.44	.....	.....	\$3,729,101.33	76,950	\$48.46	.....	.....	.....	.....
2nd	Cost of Keeping Schools Open....	627,501.07	77,327	8.12	.....	.....	617,190.36	76,950	8.02	.....	.....	.....	.....
3rd	Cost of Upkeep of School Bldgs..	274,079.22	77,327	3.54	.....	.....	334,853.77	76,950	4.35	.....	.....	.....	.....
4th	Cost of Administration.....	326,473.44	77,327	4.22	.....	.....	310,218.96	76,950	4.03	.....	.....	.....	.....
5th	Cost of Depreciation.....	1,041,763.94	77,327	13.47	.....	.....	1,016,800.64	76,950	13.21	.....	.....	.....	.....
	Recreation Purposes.....	32,997.76	77,327	.43	.....	.....	33,451.02	76,950	.44	.....	.....	.....	.....
	Gross Cost per Pupil.....	\$6,125,859.69	77,327	\$79.22	.....	.....	\$6,041,616.08	76,950	\$78.51	.....	.....	.....	.....
	Less Revenue Received from Provincial Grants, Fees, etc.	118,750.58	77,327	1.48	2,061	2.23	137,744.24	76,950	1.72	1,142	4.28	.....	.....
	Net Cost per Pupil.....	\$6,007,109.11	77,327	\$77.74	2,061	2.23	\$5,903,871.84	76,950	\$76.79	1,142	4.28	.....	.....
	Special Activities.....	41,964.79	.....	.....	2,061	\$14.04	42,429.50	.....	.....	1,142	21.43	.....	.....
	Total.....	\$6,049,073.90	.....	.....	2,061	\$11.81	\$5,946,301.34	.....	.....	1,142	\$17.15	.....	.....
	Gross Cost re Auxiliary Classes..	\$294,886.30	2,021	\$145.91	.....	.....	\$247,858.71	1,585	\$156.38	.....	.....	.....	.....
	Less Revenue Received from Provincial Grants, Fees, etc.	14,758.47	2,021	7.30	.....	.....	14,026.10	1,585	8.85	.....	.....	.....	.....
	Net Cost re Auxiliary Classes....	\$280,127.83	2,021	\$138.61	.....	.....	\$233,832.61	1,585	\$147.53	.....	.....	.....	.....
	Total Net Expenditure....	\$6,329,201.73	.....	.....	.....	.....	\$6,180,133.95	.....	.....	.....	.....	.....	.....

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

UNIT COST OF EDUCATION

COLLEGIATE INSTITUTES

BASED ON AVERAGE REGISTERED ATTENDANCE

Cost No.	Title	GROSS COST PER PUPIL IN 1928					CORRESPONDING GROSS COST PER PUPIL IN 1927				
			DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
			No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
1st	Cost of Instruction.....	\$829,984.64	8,784	\$94.49	.....	.....	\$786,646.80	8,459	\$92.99	.....	.....
2nd	Cost of Keeping Schools Open....	103,542.76	8,784	11.79	.....	.....	99,632.86	8,459	11.78	.....	.....
3rd	Cost of Upkeep of School Bldgs..	37,452.37	8,784	4.26	.....	.....	22,890.46	8,459	2.70	.....	.....
4th	Cost of Administration.....	65,482.90	8,784	7.46	.....	.....	59,779.03	8,459	7.07	.....	.....
5th	Cost of Depreciation.....	235,802.56	8,784	26.84	.....	.....	222,275.77	8,459	26.28	.....	.....
	Recreation Purposes.....	9,098.69	8,784	1.04	.....	.....	10,297.89	8,459	1.22	.....	.....
	Gross Cost per Pupil.....	\$1,281,363.92	8,784	\$145.88	.....	.....	\$1,201,522.81	8,459	\$142.04	.....	.....
	Less Revenue Received from Provincial Grants, Fees, etc.	33,148.12	8,784	3.21	1,733	2.88	38,224.27	8,459	3.97	1,827	2.54
	Net Cost per Pupil.....	\$1,248,215.80	8,784	\$142.67	1,733	2.88	\$1,163,298.54	8,459	\$138.07	1,827	2.54
	Special Activities.....	15,497.46	.....	.....	1,733	8.78	16,902.50	.....	.....	1,827	9.10
	Total.....	\$1,263,713.26	.....	.....	1,733	\$5.90	\$1,180,201.04	.....	.....	1,827	\$6.56

FOREWORD

RE

“PER PUPIL COSTS FOR EACH SCHOOL”

BASED ON AVERAGE REGISTERED ATTENDANCE

To carry out the instructions of the Board, we have prepared in the following pages a schedule setting out the “Per Pupil Costs for Each School.”

The schedule next following is based on the Average Registered Attendance.

The costs set out would have been the actual Cost per Pupil if the children had attended for the school year without any absence at all.

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

"PER PUPIL COSTS AS SHOWN FOR EACH SCHOOL"

Schedule showing cost to educate Pupils at the various Public Schools for the Calendar year 1928

BASED ON AVERAGE REGISTERED ATTENDANCE

Number.	Name of School.	Average Registered Attendance, Grade and Kindergarten Inclusive.	FIRST COST					SECOND COST		THIRD COST		FOURTH COST		FIFTH COST		Total Cost.	Gross Cost per Pupil.
			Cost of Salaries, Grade and Kindergarten.	Inspection and Supervision, Salaries, and Expenses.	Cost of Pupils' Supplies.	Total Cost of Instruction.	Cost per Pupil for Instruction.	Cost of Operation of School.	Cost per Pupil for School Operation.	Cost of Maintenance of School Plant, Repairs, etc.	Cost per Pupil for Plant Maintenance.	Cost of General Administration of System.	Cost per Pupil for Administration of System.	Cost of Depreciation.	Cost per Pupil for Depreciation.		
1	Adam Beck.....	516	\$ 16,593.47	\$ 657.41	\$ 872.70	\$ 18,123.58	\$ 35.12	\$ 4,232.27	\$ 8.20	\$ 2,501.84	\$ 4.85	\$ 2,178.54	\$ 4.22	\$ 6,951.65	\$ 13.47	\$ 33,987.88	\$ 65.86
2	Alexander Muir..	927	44,739.80	1,181.04	1,160.41	47,081.25	50.79	6,789.43	7.32	1,975.12	2.13	3,913.78	4.22	12,488.72	13.47	72,248.30	77.93
3	Allenby.....	236	9,649.59	300.68	959.84	10,910.11	46.23	3,170.36	13.43	1,261.04	5.35	996.38	4.22	3,179.39	13.47	19,517.28	82.70
4	Annette.....	828	43,643.34	1,054.91	1,389.58	46,087.83	55.66	6,716.91	8.11	2,017.93	2.44	3,495.80	4.22	11,154.97	13.47	69,473.44	83.90
5	Balmy Beach....	778	28,692.06	991.21	1,231.94	30,915.21	39.74	4,668.53	6.00	4,709.20	6.05	3,284.70	4.22	10,481.36	13.47	54,059.00	69.48
6	Bedford Park....	968	44,599.13	1,233.28	1,849.59	47,682.00	49.26	6,825.56	7.05	2,625.38	2.71	4,086.87	4.22	13,041.08	13.47	74,260.89	76.71
7	Bowmore Road...	850	30,284.92	1,082.95	125.88	32,583.75	38.34	5,959.23	7.01	1,802.61	2.12	3,588.69	4.22	11,451.36	13.47	55,385.64	65.16
8	Bolton Avenue...	497	22,424.90	633.20	605.26	23,663.36	47.61	3,613.49	7.27	977.15	1.97	2,098.33	4.22	6,695.68	13.47	37,048.01	74.54
9	Bruce.....	693	27,703.15	882.92	1,121.94	29,708.01	42.87	5,131.26	7.40	1,571.65	2.27	2,925.84	4.22	9,336.23	13.47	48,672.99	70.23
10	Brant.....	333	16,911.95	424.26	427.80	17,764.01	53.34	3,015.86	9.06	163.04	.49	1,405.92	4.22	4,486.24	13.47	26,835.07	80.58
11	Brock Avenue....	697	35,626.11	888.02	975.48	37,489.61	53.79	5,735.25	8.23	3,589.22	5.15	2,942.72	4.22	9,390.12	13.47	59,146.92	84.86
12	Brown.....	969	47,976.41	1,234.56	1,863.06	51,074.03	52.71	7,448.09	7.69	1,534.82	1.58	4,091.10	4.22	13,054.55	13.47	77,202.59	79.67
13	Blythwood..... (Lawrence Park)	83	3,113.10	93.01	171.04	3,377.15	46.26	1,719.05	23.55	1,213.01	16.62	308.20	4.22	983.47	13.47	7,600.88	104.12
14	Carlton.....	1,185	53,592.61	1,509.76	1,309.13	56,411.50	47.60	9,212.89	7.78	2,134.62	1.80	5,003.05	4.22	15,964.54	13.47	88,726.60	74.87
15	Charles G. Fraser.	1,437	68,234.70	1,830.82	2,121.23	72,186.75	50.24	9,627.09	6.70	6,759.86	4.70	6,066.99	4.22	19,359.54	13.47	114,000.23	79.33
16	Church Street....	494	23,224.14	629.38	689.39	24,542.91	49.68	4,252.27	8.61	880.21	1.78	2,085.66	4.22	6,655.26	13.47	38,416.31	77.76
17	Clintch Street....	1,091	48,545.00	1,389.99	1,741.41	51,676.40	47.37	8,941.52	8.20	2,212.52	2.03	4,606.19	4.22	14,698.16	13.47	82,134.79	75.29
18	Coleman.....	238	12,929.00	303.22	167.18	13,399.40	56.30	2,565.64	10.78	1,498.30	6.30	1,004.83	4.22	3,206.38	13.47	21,674.55	91.07
19	College View.....	50	928.00	16.56	140.79	1,085.35	83.49	643.55	49.50	2,492.08	191.70	54.89	4.22	175.14	13.47	4,451.01	89.02
20	Cottingham Street	354	19,096.66	451.01	387.71	19,935.38	56.31	3,649.95	10.31	1,299.76	3.68	1,494.58	4.22	4,769.15	13.47	31,148.82	87.99
21	Davisville.....	532	25,340.33	677.81	784.11	26,802.25	50.38	4,044.33	7.60	1,414.02	2.66	2,246.10	4.22	7,167.20	13.47	41,673.90	78.33
22	Deer Park.....	392	20,666.67	499.43	1,946.61	23,112.71	58.96	3,981.16	10.16	3,055.13	7.79	1,655.02	4.22	5,281.10	13.47	37,085.12	94.60
23	Dewson Street...	1,104	53,962.07	1,406.56	1,467.50	56,836.13	51.48	6,296.24	5.70	1,389.45	1.26	4,661.07	4.22	14,873.30	13.47	84,056.19	76.13
24	Dovercourt.....	989	44,687.30	1,260.04	1,494.90	47,442.24	47.97	6,957.04	7.04	1,639.29	1.66	4,175.54	4.22	13,324.00	13.47	73,538.11	74.36
25	Dufferin.....	1,088	44,150.54	1,386.17	1,472.05	47,008.76	43.21	6,883.25	6.33	3,437.43	3.16	4,593.52	4.22	14,657.74	13.47	76,580.70	70.39
26	Duke of Conn'ght.	1,285	56,053.56	1,637.16	2,067.68	59,758.40	46.50	9,228.39	7.19	4,540.04	3.53	5,425.25	4.22	17,311.76	13.47	96,263.84	74.91
27	Duke Street.....	330	10,326.20	252.26	233.19	10,811.65	54.60	2,079.55	10.50	578.21	2.93	835.95	4.22	2,667.49	13.47	16,972.85	85.72
28	Earl Beatty.....	752	28,394.43	958.09	1,098.54	30,451.06	40.49	5,283.43	7.03	1,100.19	1.46	3,174.93	4.22	10,131.09	13.47	50,140.70	66.67
29	Earl Grey.....	1,177	54,278.24	1,499.56	1,739.47	57,517.27	48.86	8,908.89	7.58	6,666.17	5.66	4,969.28	4.22	15,856.77	13.47	93,918.38	79.79
30	Earl Haig.....	937	37,563.73	1,193.79	1,187.33	39,944.85	42.63	5,916.18	6.32	1,118.72	1.19	3,956.00	4.22	12,623.44	13.47	63,559.19	67.83
31	Earls Court.....	1,021	52,483.13	1,300.82	1,797.02	55,580.97	54.44	7,143.32	7.00	2,130.95	2.09	4,310.65	4.22	13,755.10	13.47	82,920.99	81.22
32	Eglinton.....	858	38,157.00	1,093.14	1,801.99	41,052.13	47.85	6,278.02	7.32	5,280.99	6.15	3,622.46	4.22	11,559.14	13.47	67,792.74	79.01
33	Essex Street....	1,362	66,610.86	1,735.26	1,770.35	70,116.47	51.48	11,421.69	8.39	4,307.95	3.16	5,750.35	4.22	18,349.12	13.47	109,945.58	80.72
34	Fern Avenue.....	1,232	58,360.64	1,569.64	1,613.56	61,543.84	49.95	8,247.52	6.70	1,875.45	1.52	5,201.49	4.22	16,597.74	13.47	93,466.04	75.86
35	Frankland.....	1,217	59,517.15	1,550.53	2,098.50	63,166.18	51.90	8,235.03	6.77	5,533.26	4.55	5,138.15	4.22	16,395.65	13.47	98,468.27	80.91
36	General Mercer...	817	30,700.95	1,040.90	990.18	32,732.03	40.06	5,434.76	6.65	2,397.91	2.94	3,449.36	4.22	11,006.78	13.47	55,020.84	67.34
37	George Street....	337	16,062.65	429.36	486.79	16,978.80	50.38	2,889.26	8.57	601.96	1.79	1,422.81	4.22	4,540.13	13.47	26,432.96	78.43
38	Gledhill.....	1,263	53,035.79	1,609.13	2,664.59	57,309.51	45.38	8,946.97	7.09	2,807.00	2.22	5,332.37	4.22	17,015.37	13.47	91,411.22	72.38
39	Givens.....	1,515	64,372.34	1,930.20	3,247.89	69,550.43	45.91	10,450.68	6.90	2,272.98	1.50	6,396.31	4.22	20,410.37	13.47	109,080.77	72.00
40	Grace.....	786	39,220.30	1,001.42	727.10	40,948.82	52.10	5,868.99	7.46	1,737.25	2.22	3,318.48	4.22	10,589.14	13.47	62,457.68	79.47

*School opened October 1st, per Pupil Cost adjusted to annual basis.

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

"PER PUPIL COSTS AS SHOWN FOR EACH SCHOOL"—Continued

Schedule Showing Cost to Educate Pupils at the Various Public Schools for the Calendar year 1928

BASED ON AVERAGE REGISTERED ATTENDANCE

Number.	Name of School	Average Registered Attendance, Grade and Kindergarten Inclusive.	FIRST COST					SECOND COST		THIRD COST		FOURTH COST		FIFTH COST		Total Cost.	Gross Cost per Pupil.
			Cost of Salaries, Grade and Kindergarten.	Inspection and Supervision, Salaries, and Expenses.	Cost of Pupils' Supplies.	Total Cost of Instruction.	Cost per Pupil for Instruction.	Cost of Operation of School.	Cost per Pupil for School Operation.	Cost of Maintenance of School Plant, Repairs, etc.	Cost per Pupil for Plant Maintenance.	Cost of General Administration of System.	Cost per Pupil for Administration of System.	Cost of Depreciation.	Cost per Pupil for Depreciation.		
41	Gunn's Road	58	\$ 2,280.00	\$ 73.90	\$ 71.74	\$ 2,425.64	\$ 41.82	\$ 1,754.65	\$ 30.25	\$ 238.14	\$ 4.11	\$ 244.88	\$ 4.22	\$ 781.39	\$ 13.47	\$ 5,444.70	\$ 93.87
42	Hester How	478	25,201.43	609.00	484.16	26,294.59	55.01	3,937.55	8.24	2,485.38	5.20	2,018.11	4.22	6,439.71	13.47	41,175.34	86.14
43	Hillcrest	697	37,816.55	888.02	1,278.70	39,983.27	57.36	6,491.79	9.32	2,049.74	2.94	2,942.73	4.22	9,390.12	13.47	60,857.65	87.31
44	Hodgson	853	32,132.75	1,086.77	923.62	34,143.14	40.03	5,632.95	6.61	1,565.09	1.83	3,601.35	4.22	11,491.78	13.47	56,434.31	66.16
45	Howard	896	44,651.06	1,141.55	1,199.36	46,991.97	52.45	7,547.06	8.42	1,461.24	1.63	3,782.90	4.22	12,071.08	13.47	71,854.25	80.19
46	Hughes	781	35,643.40	995.04	1,645.97	38,284.41	49.02	5,749.49	7.36	1,578.49	2.02	3,297.38	4.22	10,521.78	13.47	59,431.55	76.09
47	Huron Street	819	51,125.40	1,043.45	1,331.02	53,499.87	65.32	8,784.03	10.73	1,582.40	1.93	3,457.81	4.22	11,033.72	13.47	78,357.83	95.67
48	Island	45	1,475.00	57.33	98.55	1,630.88	36.25	1,509.04	33.53	320.75	7.13	189.99	4.22	606.25	13.47	4,256.91	94.60
49	Jesse Ketchum . . .	1,025	50,286.95	1,305.90	1,649.52	53,242.37	51.95	9,575.12	9.34	5,320.48	5.19	4,327.53	4.22	13,808.99	13.47	86,274.49	84.17
50	John Fisher	928	38,046.04	1,182.32	1,067.30	40,295.66	43.42	6,041.66	6.51	1,566.28	1.69	3,918.00	4.22	12,502.19	13.47	64,323.79	69.31
51	J. R. Robertson . .	670	28,160.01	853.62	1,028.63	30,042.26	44.84	5,716.74	8.53	5,963.19	8.90	2,828.73	4.22	9,026.37	13.47	53,577.29	79.96
52	John Wanless	474	18,493.50	603.90	914.16	20,011.56	42.22	4,312.47	9.10	1,936.90	4.09	2,001.22	4.22	6,385.82	13.47	34,648.03	73.10
53	Keele Street	880	43,408.15	1,121.17	2,166.08	46,695.40	53.07	7,312.58	8.31	2,217.70	2.52	3,715.35	4.22	11,855.53	13.47	71,796.56	81.59
54	Kent	1,210	56,691.57	1,541.60	2,043.86	60,277.03	49.82	10,091.97	8.34	2,743.57	2.27	5,108.60	4.22	16,301.35	13.47	94,522.52	78.12
55	Kew Beach	715	33,910.35	910.95	877.98	35,699.28	49.93	4,711.39	6.59	3,723.62	5.21	3,018.72	4.22	9,632.62	13.47	56,785.63	79.42
56	Kimberley	825	39,243.11	1,051.09	1,643.13	41,937.33	50.83	6,100.93	7.40	1,738.34	2.11	3,483.14	4.22	11,114.56	13.47	64,374.30	78.03
57	Kitchener	711	32,209.47	905.85	1,192.66	34,307.98	48.25	5,948.70	8.37	4,065.63	5.72	3,001.83	4.22	9,578.73	13.47	56,902.87	80.03
58	King Edward	1,169	57,130.12	1,489.37	1,874.18	60,493.67	51.75	8,130.48	6.96	2,943.21	2.52	4,935.50	4.22	15,748.99	13.47	92,251.85	78.92
59	Lansdowne	1,014	46,183.46	1,291.89	1,224.25	48,699.60	48.03	7,421.30	7.32	1,677.32	1.65	4,281.09	4.22	13,660.80	13.47	75,740.11	74.69
60	Leslie	1,175	49,655.91	1,497.01	1,981.41	53,134.33	45.22	7,775.20	6.62	5,004.90	4.26	4,960.83	4.22	15,829.82	13.47	86,705.08	73.79
61	McCaul	405	11,867.95	309.59	377.60	12,555.14	31.67	2,655.21	10.93	721.81	2.97	1,025.94	4.22	3,273.74	13.47	20,231.84	83.26
62	McMurrich	1,169	53,461.74	1,489.37	1,210.47	56,161.58	48.04	8,226.03	7.04	1,324.35	1.14	4,935.50	4.22	15,748.99	13.47	86,396.45	73.91
63	Maurice Cody	362	12,911.65	424.26	1,179.74	14,515.65	43.59	2,872.70	8.63	7,139.80	21.44	1,405.92	4.22	4,486.24	13.47	30,420.31	91.35
64	Morse Street	760	34,822.05	968.28	950.62	36,740.95	48.34	5,147.21	6.78	955.04	1.26	3,208.71	4.22	10,238.86	13.47	56,290.77	74.07
65	Niagara Street . . .	818	38,529.44	1,042.18	1,150.33	40,721.95	49.78	5,272.14	6.45	866.55	1.06	3,453.58	4.22	11,020.25	13.47	61,334.47	74.98
66	Norway	1,152	48,750.25	1,467.71	2,281.73	52,499.69	45.58	7,950.01	6.90	2,873.86	2.49	4,863.73	4.22	15,519.96	13.47	83,707.25	72.66
67	Ogden	1,171	59,822.23	1,491.98	1,812.16	63,126.37	53.91	8,556.76	7.31	2,659.95	2.27	4,943.94	4.22	15,775.93	13.47	95,062.95	81.18
68	Orde	749	41,177.76	954.27	912.25	43,044.28	57.47	6,916.66	9.24	1,874.94	2.50	3,162.27	4.22	10,090.67	13.47	65,088.82	86.90
69	Palmerston	1,108	55,256.61	1,411.65	1,250.03	57,918.29	52.27	8,707.05	7.86	2,024.81	1.83	4,677.96	4.22	14,927.19	13.47	88,255.30	79.65
70	Pape Avenue	817	34,642.40	1,040.90	1,073.51	36,756.81	44.99	5,124.98	6.28	4,273.69	5.23	3,449.36	4.22	11,006.78	13.47	60,611.62	74.19
71	Park	1,643	68,833.23	2,093.27	1,978.98	72,905.48	44.38	10,107.42	6.15	6,500.98	3.96	6,936.72	4.22	22,134.81	13.47	118,585.41	72.18
72	Parkdale	714	37,039.65	909.67	1,159.91	39,109.23	54.78	5,114.81	7.16	2,618.50	3.67	3,014.50	4.22	9,619.14	13.47	59,476.18	83.30
73	Pauline	784	37,777.65	998.86	927.97	39,704.48	50.65	4,939.59	6.30	823.96	1.05	3,310.04	4.22	10,562.20	13.47	59,340.27	75.69
74	Perth	1,384	66,707.49	1,763.29	1,824.28	70,295.06	50.79	10,565.44	7.64	2,026.23	1.46	5,843.23	4.22	18,645.51	13.47	107,375.47	77.58
75	Pyne	279	16,159.06	355.46	398.46	16,912.98	60.62	2,268.62	8.14	474.28	1.70	1,177.93	4.22	3,758.74	13.47	24,592.55	88.15
76	Queen Alexandra . .	1,212	66,086.33	1,544.15	1,944.49	69,574.97	57.41	10,465.50	8.63	7,717.47	6.37	5,117.05	4.22	16,328.28	13.47	109,203.27	90.10
77	Queen Victoria . . .	835	44,292.96	1,063.83	1,569.30	46,926.09	56.21	6,616.38	7.92	8,633.99	10.34	3,525.36	4.22	11,249.28	13.47	76,951.10	92.16
78	Regal Road	1,378	57,066.20	1,755.65	1,547.34	60,369.19	43.81	9,248.51	6.71	1,629.19	1.19	5,817.90	4.22	18,564.68	13.47	95,629.47	69.40
79	Roden	1,385	56,978.53	1,764.57	1,116.15	59,859.25	43.22	9,745.62	7.04	1,999.11	1.44	5,847.45	4.22	18,658.98	13.47	96,110.41	69.39
80	Rose Avenue	691	30,418.04	880.37	838.64	32,137.05	46.51	5,904.15	8.55	3,361.91	4.86	2,917.39	4.22	9,309.28	13.47	53,629.78	77.61

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

"PER PUPIL COSTS AS SHOWN FOR EACH SCHOOL"—Continued

Schedule Showing Cost to Educate Pupils at the Various Public Schools for the Calendar year 1928

BASED ON AVERAGE REGISTERED ATTENDANCE

Number.	Name of School	Average Registered Attendance, Grade and Kindergarten Inclusive.	FIRST COST					SECOND COST		THIRD COST		FOURTH COST		FIFTH COST		Total Cost.	Gross Cost per Pupil.
			Cost of Salaries, Grade and Kindergarten.	Inspection and Supervision, Salaries, and Expenses.	Cost of Pupils' Supplies.	Total Cost of Instruction.	Cost per Pupil for Instruction.	Cost of Operation of School.	Cost per Pupil for School Operation.	Cost of Maintenance of School Plant, Repairs, etc.	Cost per Pupil for Plant Maintenance.	Cost of General Administration of System.	Cost per Pupil for Administration of System.	Cost of Depreciation.	Cost per Pupil for Depreciation.		
81	Rosedale.....	273	\$ 17,581.00	\$ 347.82	\$ 282.48	\$ 18,211.30	\$ 66.71	\$ 3,691.87	\$ 13.52	\$ 489.37	\$ 1.80	\$ 1,152.60	\$ 4.22	\$ 3,677.91	\$ 13.47	\$ 27,223.05	\$ 99.72
82	Runnymede Road	1,434	61,113.70	1,826.99	2,186.49	65,127.18	45.42	9,907.95	6.91	9,607.53	6.70	6,054.33	4.22	19,319.12	13.47	110,016.11	76.72
83	Ryerson.....	1,447	66,530.75	1,843.56	2,204.69	70,579.00	48.78	11,831.57	8.18	3,028.58	2.09	6,109.21	4.22	19,494.26	13.47	111,042.62	76.74
84	Sackville Street...	268	11,729.33	341.45	276.98	12,347.76	46.07	2,855.89	10.67	783.77	2.92	1,131.49	4.22	3,610.55	13.47	20,729.46	77.35
85	Shirley Street...	567	28,417.05	722.39	788.82	29,928.26	52.78	4,850.63	8.56	1,194.45	2.11	2,393.87	4.22	7,638.73	13.47	46,005.94	81.14
86	St. Clair Avenue..	277	12,641.71	352.91	483.52	13,478.14	48.66	3,094.70	11.17	1,414.67	5.11	1,169.49	4.22	3,731.80	13.47	22,888.80	82.63
87	Strathcona.....	588	29,494.42	749.14	791.31	31,034.87	52.78	4,534.36	7.71	1,864.83	3.17	2,482.53	4.22	7,921.65	13.47	47,838.24	81.35
88	Victoria Street...	201	14,485.30	256.08	604.58	15,345.96	76.35	3,160.35	15.72	630.01	3.14	848.62	4.22	2,707.91	13.47	22,692.85	112.90
89	Wellesley.....	348	22,973.25	443.37	1,486.25	24,902.87	71.56	3,887.54	11.17	1,327.52	3.82	1,469.25	4.22	4,688.32	13.47	36,275.50	104.24
90	Western Avenue..	623	28,662.07	793.74	771.58	30,227.39	48.52	4,142.64	6.65	1,039.17	1.67	2,630.30	4.22	8,393.17	13.47	46,432.67	74.53
91	Whitney.....	583	23,023.95	742.77	912.37	24,679.09	42.33	5,035.96	8.64	1,872.14	3.21	2,461.42	4.22	7,854.29	13.47	41,902.90	71.87
92	Wilkinson.....	1,324	56,648.75	1,686.85	2,369.50	60,705.10	45.85	8,910.30	6.74	3,240.73	2.44	5,589.90	4.22	17,837.18	13.47	96,283.21	72.72
93	William Houston.	510	24,160.98	649.77	400.03	25,210.78	49.43	4,597.59	9.02	974.73	1.91	2,153.21	4.22	6,870.82	13.47	39,807.13	78.05
94	Williamson Road.	1,208	58,444.50	1,539.06	1,983.71	61,967.27	51.30	9,489.67	7.85	2,544.80	2.11	5,100.16	4.22	16,274.40	13.47	95,376.30	78.95
95	Winchester Street.	719	34,957.00	916.04	1,377.20	37,250.24	51.81	5,953.92	8.28	5,062.53	7.04	3,035.61	4.22	9,686.50	13.47	60,988.80	84.82
96	Withrow.....	870	44,454.33	1,108.43	1,344.98	46,907.74	53.92	6,352.54	7.30	1,938.42	2.23	3,673.13	4.22	11,720.80	13.47	70,592.63	81.14
97	Undistributed....	.....	19,445.69	.....	1,408.80	20,854.49	.....	35,845.80	.....	29,279.41	.....	.....	.....	.....	.....	85,979.70	.....
		77,697	3,603,561.15	98,518.87	120,964.24	3,823,044.26	49.44	627,501.07	8.12	274,079.22	3.54	326,473.44	4.22	1,041,763.94	13.47	6,092,861.93	.....

Average Registered Attendance Cost "Per Pupil"...\$78.79

FOREWORD

RE

SPECIAL GRADE AUXILIARY CLASSES

“PER PUPIL COSTS” FOR CALENDAR YEAR

1928

BASED ON AVERAGE REGISTERED ATTENDANCE

The Board operated during 1928 sixty-four (64) Special Grade Auxiliary Classes in Fifty-two (52) Schools or Institutions throughout the City. Fuller details of the classes are given on pages 115 and 116.

The figures on the following page represent the “Cost per Pupil” based on the Average Registered Attendance. The difference between these costs and the “Cost per Pupil” for the Average Actual Daily Attendance is caused by the absence of the pupils.

Just as in the Average Actual Attendance situation there are many unusual fluctuations in these costs.

The schedule on the next page shows how it existed in each school where the classes were carried on and will be an excellent guide in investigating the cause of the considerable differences.

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

SPECIAL GRADE AUXILIARY CLASSES

"PER PUPIL COSTS" FOR THE CALENDAR YEAR 1928

BASED ON AVERAGE REGISTERED ATTENDANCE

The explanation of the cost of these Auxiliary Classes is given on the preceding page.

No.	School	FIRST COST	SECOND COST	THIRD COST	FOURTH COST	FIFTH COST	Total Cost	Average Reg. Daily Attendance	Cost per Pupil	No.
		Salaries, Supplies and Inspection	Cost of School Operation	Cost of Upkeep of School Buildings	Cost of Administration	Cost of Depreciation				
1	Alexander Muir.....	\$1,273.14	\$120.53	\$35.02	\$33.78	\$291.59	\$1,754.06	14	\$219.26	1
2	Allan.....	3,979.98	1,915.78	276.24	185.77	1,603.75	7,961.52	44	180.94	2
3	Annette Street.....	1,068.16	337.55	101.48	63.33	546.73	2,117.25	15	141.15	3
4	Bedford Park.....	2,091.85	303.75	117.00	63.33	546.73	3,122.66	15	208.18	4
5	Bolton Avenue.....	2,040.83	308.88	83.60	59.11	510.29	3,002.71	14	214.48	5
6	Brant Street.....	1,961.51	354.24	19.15	67.55	583.18	2,985.63	16	186.60	6
7	Brock Avenue.....	2,293.08	327.59	205.00	67.55	583.18	3,476.40	16	217.28	7
8	Carlton.....	2,194.93	316.26	73.08	67.55	583.18	3,235.00	16	202.19	8
9	Chas. G. Fraser.....	142.85	51.52	36.16	12.67	109.35	352.55	16	117.52	9
10	Clinton Street.....	2,174.59	357.30	88.20	67.55	583.18	3,270.82	16	204.43	10
11	Dewson Street.....	2,202.39	236.93	52.46	67.55	583.18	3,142.51	16	196.41	11
12	Dovercourt.....	2,187.07	292.83	68.80	54.89	473.84	3,077.43	13	236.73	12
13	Dufferin.....	1,016.37	219.60	109.80	54.89	473.84	1,874.50	16	144.19	13
14	Duke of Connaught.....	1,874.78	291.06	143.22	67.55	583.18	2,959.79	16	184.99	14
15	Earl Grey.....	2,246.53	313.04	234.35	84.44	728.98	3,607.34	20	180.37	15
16	Earls Court.....	2,170.42	362.46	84.42	59.11	510.29	3,186.70	14	227.62	16
17	Essex Street.....	1,704.88	341.04	128.52	54.89	473.84	2,703.17	13	207.94	17
18	General Mercer.....	1,749.94	272.19	119.97	67.55	583.18	2,792.83	16	174.55	18
19	Gledhill Avenue.....	2,192.21	315.00	96.75	59.11	510.29	3,173.36	14	226.67	19
20	Givens.....	2,007.31	281.82	61.32	67.55	583.18	3,001.18	16	187.57	20
21	Hester How.....	2,099.54	300.58	189.62	67.55	583.18	3,240.47	16	202.53	21
22	Jesse Ketchum.....	2,215.26	369.41	205.41	71.77	619.63	3,481.48	17	204.79	22
23	Lansdowne.....	2,231.62	303.15	68.80	59.11	510.29	3,172.97	14	226.64	23
24	Lee.....	5,637.30	1,916.34	518.04	122.44	1,057.02	9,251.14	29	319.00	24
25	Leslie.....	2,266.56	281.60	181.28	63.33	546.73	3,339.50	15	222.63	25
26	McMurrich.....	2,201.58	285.18	45.78	71.77	619.63	3,223.94	17	189.64	26
27	Morse Street.....	2,241.93	274.68	50.82	63.33	546.73	3,177.49	15	211.83	27
28	Niagara Street.....	1,769.35	251.20	41.20	59.11	510.29	2,631.15	14	187.94	28
29	Norway.....	2,246.56	285.09	103.20	59.11	510.29	3,204.25	14	228.88	29
30	Ogden.....	2,257.57	308.44	95.92	71.77	619.62	3,353.32	17	197.25	30
31	Orde Street.....	311.80	70.88	19.28	12.67	109.35	523.98	15	174.66	31
32	Palmerston Avenue.....	1,724.11	320.04	74.76	54.89	473.84	2,647.64	13	203.66	32
33	Park.....	2,018.85	260.92	167.64	71.77	619.63	3,138.81	17	184.64	33
34	Perth.....	2,176.74	310.38	59.64	67.55	583.18	3,197.49	16	199.84	34
35	Pyne.....	1,783.14	292.22	61.18	59.11	510.29	2,705.94	14	193.28	35
36	Queen Alexandra.....	1,938.81	309.69	228.29	67.55	583.18	3,127.52	16	195.47	36
37	Regal Road.....	1,975.28	273.00	47.88	63.33	546.73	2,906.22	15	193.75	37
38	Roden.....	3,733.54	572.04	117.60	135.10	1,166.38	5,724.66	32	178.90	38
39	Rose Avenue.....	3,921.46	693.84	394.80	122.44	1,057.02	6,189.56	29	213.43	39
40	Ryerson.....	1,185.49	325.54	83.23	59.11	510.29	2,163.66	14	154.55	40
41	Sackville Street.....	1,623.97	406.72	111.52	67.55	583.18	2,792.94	16	174.56	41
42	Shirley Street.....	1,765.38	346.92	85.26	71.77	619.63	2,888.96	17	169.94	42
43	Strathcona.....	2,019.86	304.63	125.46	71.77	619.63	3,141.35	17	184.79	43
44	Wellesley.....	1,956.74	422.37	144.30	67.55	583.18	3,174.14	16	198.38	44
45	Western Avenue.....	1,611.86	270.48	67.62	80.22	692.53	2,722.71	19	143.30	45
46	Undistributed Items.....	.....	948.15	658.52	.....	.....	1,606.67	.....	.....	46
		\$93,487.12	\$18,022.86	\$6,081.59	\$3,107.39	\$26,826.41	\$147,525.37	770	.....	

Average Cost per Pupil..... \$191.59

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

SPECIAL AUXILIARY CLASSES FOR

“CRIPPLED CHILDREN”

“PUPILS WHO ARE HARD OF HEARING”

“PUPILS WITH DEFECTIVE SIGHT”

“SPECIAL CLASSES IN VARIOUS INSTITUTIONS”

“PER PUPIL COSTS” FOR THE CALENDAR YEAR 1928

BASED ON AVERAGE REGISTERED ATTENDANCE

In 1928 the Board operated three (3) Special Classes for children suffering from various physical disabilities. We had an average of 47 pupils throughout the year with an average actual attendance of 40 pupils. The children in nearly every case were transported to and from their homes in busses provided by the Board, hence the particularly heavy unit cost. These three classes were carried on at Wellesley School in quarters specially adapted for the children.

In 1928 the Board operated four (4) Special Classes for children whose sight was considered below normal.

In 1928 the Board operated (5) Special Classes all the year for pupils whose hearing was defective. The special training in Lip Reading is given to the pupils in these classes.

I have compiled the following figures of costs based on the actual expenditures. The costs in one or two instances have, of necessity, been pro rated.

School	FIRST COST Salaries, Supplies and Inspection	SECOND COST Cost of School Operation	THIRD COST Cost of Upkeep of School Buildings	FOURTH COST Cost of Adminis- tration	FIFTH COST Cost of Depreciation	Total Cost	Average Registered Attendance	Cost per Pupil
Crippled Children Classes:								
Wellesley.....	\$8,216.34	\$1,267.11	\$432.90	\$198.43	\$1,713.10	\$21,520.78	47	\$457.89
Transportation and Attendance.....				9,692.90				
	\$8,216.34	\$1,267.11	\$432.90	\$9,891.33	\$1,713.10	\$21,520.78	47	\$457.89
Special Hard of Hearing Classes:								
Clinton Street.....	\$4,633.03	\$1,071.90	\$264.60	\$118.22	\$1,020.56	\$7,108.31	28	\$253.87
Rose Avenue.....	1,847.83	346.92	197.40	50.66	437.39	2,880.20	12	240.02
Dovercourt.....	1,434.21	292.83	68.80	50.66	437.39	2,283.89	12	190.32
	\$7,915.07	\$1,711.65	\$530.80	\$219.54	\$1,895.34	\$12,272.40	52	
Average Cost “Per Pupil” based on Average Registered Attendance.....								\$236.01
Special Sight Saving Classes:								
Orde Street.....	\$2,932.93	\$726.52	\$197.62	\$126.66	\$1,093.47	\$5,077.20	30	\$169.24
Duke of Connaught....	2,049.53	291.06	143.22	54.89	473.84	3,012.54	13	231.73
Brock Avenue.....	2,225.16	327.59	205.00	59.11	510.28	3,327.14	14	237.65
	\$7,207.62	\$1,345.17	\$545.84	\$240.66	\$2,077.59	\$11,416.88	57	
Average Cost “Per Pupil” based on Average Registered Attendance.....								\$200.30
Institutions:								
Alexandra Industrial...	\$3,651.32			\$401.09		\$4,052.41	95	\$42.66
Victoria Industrial....	10,983.15			1,004.83		11,987.98	238	50.37
Hospital Sick Children.	3,628.83			168.88		3,797.11	40	94.93
Queen Mary.....	2,705.44			202.65		2,908.09	48	60.58
Children's Shelter.....	3,188.55			109.77		3,298.32	26	126.86
Home for Incurables...	1,199.00			105.55		1,304.55	25	52.18
Preventorium.....	2,189.20			156.21		2,345.41	37	63.39
	\$27,545.49			\$2,148.98		\$29,694.47	509	
Average Cost “Per Pupil” based on Average Registered Attendance.....								\$58.34

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

**RECONCILIATION
OF THE
UNIT COST STATEMENT WITH THE REVENUE ACCOUNT
1928**

Expenditure as per Unit Cost Statement:—

On Public Schools	\$6,329,201.73	
On Collegiate Institutes	1,263,713.26	
On Central Technical School	460,055.94	
On Riverdale Branch Technical School	169,641.89	
On Western Branch Technical School	52,229.21	
On Junior Vocational School	40,307.22	
On Edith L. Groves School	33,486.00	
On Central High School of Commerce	252,995.56	
On Eastern High School of Commerce	148,969.02	
On Western High School of Commerce	59,214.36	
		\$8,809,814.19

Expenses not applicable to Educational Costs:—

Superannuation Allowances	\$25,741.56	
Special Meetings	13,167.49	
Less Adjustments on Depreciation Charges re Sites	\$38,909.05	
	22,548.02	
		16,361.03

Provincial Grants, Students' Fees, etc., which have been deducted from expenditures in the Unit Cost Statement	438,260.03
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Gross Expenditure as per Revenue Account for Year Ending 31st December, 1928	\$9,264,435.25
Excess of Receipts over Expenditures for Year	37,692.73

Total of Revenue Account as per details	\$9,302,127.98
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FOREWORD

RE

UNIT COST OF EDUCATION CHARTS AND SCHEDULES

The following headings give an explanation of what the various divisions of costs represent, which are covered from 1918 to 1928 inclusive by the chart and schedule following on the next two pages.

1. "Gross Cost for Maintenance Only"—means the total cost per pupil, including all charges, such as salaries, supplies, light, heat, administration, etc., but not charges for providing of School Sites and Buildings.
2. "Net Cost of Maintenance Only"—means the figures of gross cost for maintenance only, quoted in Section No. 1, after deducting revenue from Government grants and other sources.
3. "Unit Cost for Capital Charges"—covers Sinking Fund Charges, Serial Debentures Redemption Charge and Interest on Debentures. These figures are used to cover depreciation on the school buildings and would, of course, provide a fund for replacement when a school building is worn out.
4. "Gross Cost Covering All Charges"—means the summation of the gross cost for maintenance only, and the Unit Cost for Capital Charges without deducting the revenue from Government grants, etc.
5. "Net Cost Covering All Charges"—is a summation of the net cost for maintenance only and the Unit Cost for Capital Charges. This Net Cost Covering All Charges is what the Taxpayer of Toronto is to meet annually for educational purposes in the local taxation.

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

CHART

RE

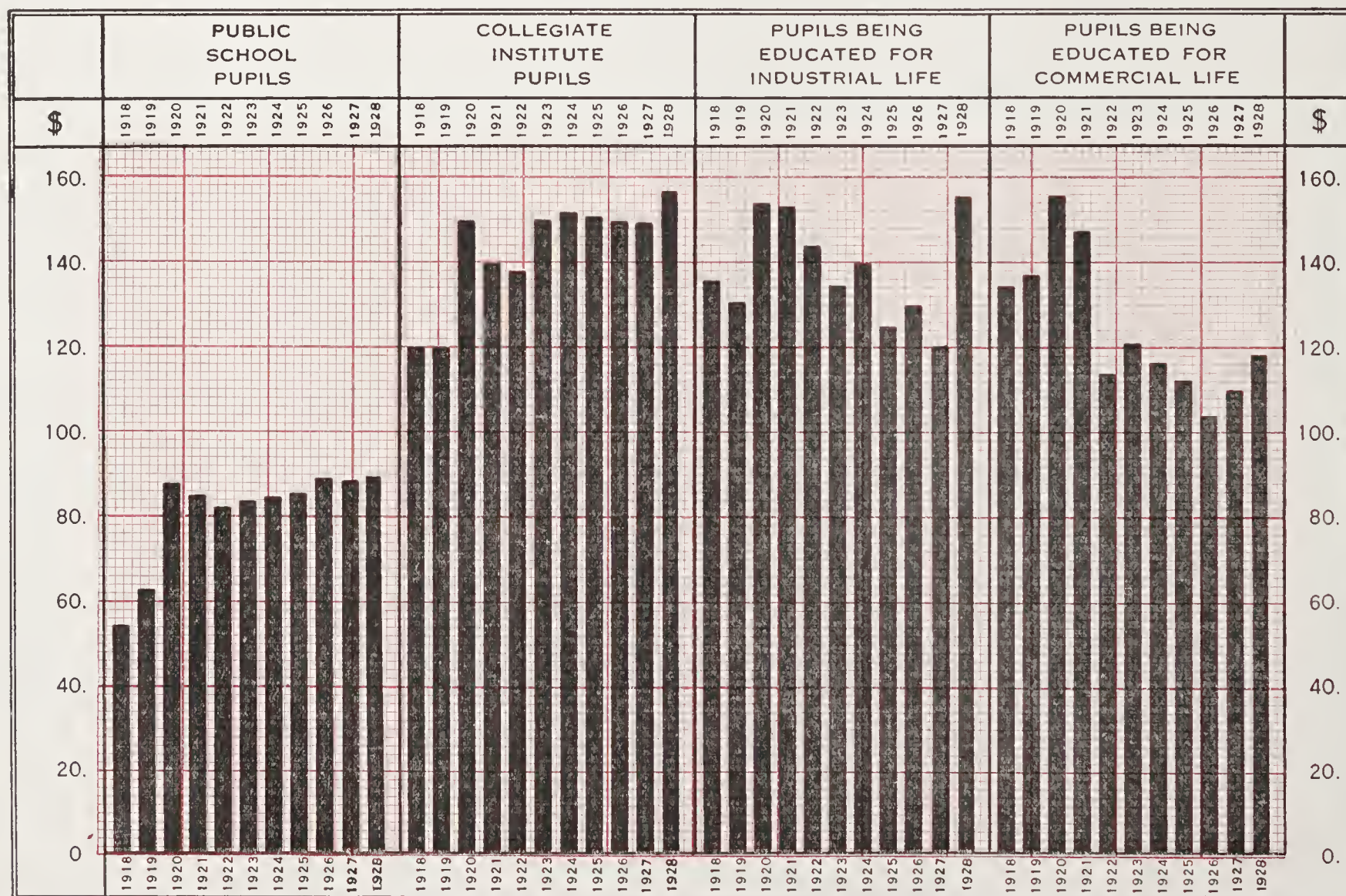
UNIT COST OF EDUCATION

(BASED ON NET COST TO TORONTO'S TAXPAYERS OF EACH DAY PUPIL)

The chart below sets out in graphic form just what it has cost to educate a child in any of the four (4) branches of education covering a period of eleven (11) years.

The ratios of cost in the different sections are worked out correctly and these are based on the figures relating to the Average Actual Attendance of Day Pupils only.

The figures on which the chart is based are detailed on the next page.



THE BOARD OF EDUCATION OF THE CITY OF TORONTO

UNIT COST OF EDUCATION BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

Comparative Figures of Cost for Day Classes only
For Eleven Calendar Years
1918-1928 Inclusive

COSTS PER PUPIL

	1928	1927	1926	1925	1924	1923	1922	1921	1920	1919	1918
Gross Cost for Maintenance Only:											
Public Schools.....	\$75.27	\$74.46	\$75.35	\$72.73	\$73.14	\$71.19	\$70.89	\$74.00	\$79.57	\$53.80	\$47.23
Collegiate Institutes.....	130.20	125.92	128.18	129.70	130.12	128.96	122.34	127.90	142.71	111.20	113.45
Technical Education.....	152.57	124.47	123.57	112.84	124.50	116.54	131.93	130.37	131.37	88.17	94.73
Commercial Education.....	118.85	114.95	110.48	118.60	120.80	119.21	110.46	122.47	135.36	113.51	115.33
Net Cost for Maintenance Only:											
Public Schools.....	73.58	72.48	73.57	70.52	70.59	69.37	69.07	72.04	77.82	52.41	45.69
Collegiate Institutes.....	126.69	121.60	120.65	121.20	123.41	122.72	116.17	118.00	130.78	98.59	100.28
Technical Education.....	121.64	91.62	92.40	84.73	93.19	88.59	98.72	97.81	101.28	75.91	80.98
Commercial Education.....	94.35	91.01	84.63	90.42	91.50	92.29	87.55	119.15	130.82	108.40	107.92
Unit Cost for Capital Charges:											
Public Schools.....	15.42	15.06	15.28	15.37	14.74	14.69	13.32	13.58	11.00	10.65	8.82
Collegiate Institutes.....	29.37	28.58	29.08	32.10	31.18	27.28	22.38	23.52	20.19	22.58	20.32
Technical Education.....	34.10	32.08	38.39	40.39	46.77	46.95	46.22	55.68	53.22	56.06	55.70
Commercial Education.....	23.07	21.35	21.05	23.08	26.15	29.63	27.34	29.19	25.64	28.85	27.76
Gross Cost Covering All Charges:											
Public Schools.....	90.69	89.52	90.63	88.10	87.88	85.88	84.21	87.58	90.57	64.45	56.05
Collegiate Institutes.....	159.57	154.50	157.26	161.80	161.30	156.24	144.72	151.42	162.90	133.78	133.77
Technical Education.....	186.67	156.55	161.96	153.23	171.27	163.49	178.15	186.05	184.59	144.23	150.43
Commercial Education.....	141.92	136.30	131.53	141.68	146.95	148.84	137.80	151.66	161.00	142.36	143.09
Net Cost Covering All Charges:											
Public Schools.....	89.00	87.54	88.85	85.89	85.33	84.06	82.39	85.62	88.82	63.06	54.57
Collegiate Institutes.....	156.06	150.18	149.73	153.30	154.59	150.00	138.55	141.52	150.97	121.17	120.60
Technical Education.....	155.74	123.70	130.79	125.12	139.96	135.54	144.94	153.49	154.50	131.97	136.68
Commercial Education.....	117.42	112.36	105.68	113.50	117.65	121.92	114.89	148.34	156.46	137.25	135.68

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

TORONTO'S COST OF EDUCATION

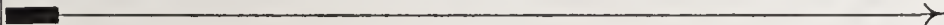
WHERE THE MONEY COMES FROM!

The diagram below has been compiled to show in simple form just where the funds are secured in order to carry on our Educational System.

The "graph" pictures the ratio of funds provided by the Toronto taxpayers, subsidies from the Provincial Government, the students themselves and minor sundry receipts.

The Total Revenue received from all sources in 1928 was \$9,302,127.98.

See Revenue Account in this Report for fuller details.

Revenue Received	Ratio of Revenue Received to Total Revenue	Percentage of Each Section	From Whom Received
\$8,863,867.95		95.29%	Toronto's Taxpayers.
369,986.25		3.98%	Grants from Provincial Government.
61,358.16		.66%	Students themselves in fees.
6,915.62		.07%	Sundry Minor Receipts.
\$9,302,127.98		100.00%	Total Revenue from all Sources.

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

SPECIAL SECTION RE JARVIS COLLEGIATE INSTITUTE

This new Collegiate was opened early in 1924. The Building has accommodations for about 1,250 pupils. The cost of the Site, Building and Equipment was as follows:

Cost of Site.....	\$206,656.64
Cost of Building and Equipment.....	708,594.79
Total cost	\$915,251.43

A Statement is also included covering the cost of educating the Pupils attending this particular Collegiate Institute in the year 1928.

This is the first complete Collegiate Institute to be built since we inaugurated the "Unit Cost" Statement in 1918, and we have prepared these figures in order that a comparison can more easily be made with the costs in other Branches of Education, such as Technical and Commercial, where the Schools have been erected in quite recent years.

DETAILS OF "PER PUPIL COSTS" FOR THE CALENDAR YEAR 1928

AT JARVIS COLLEGIATE INSTITUTE

BASED ON AVERAGE ACTUAL ATTENDANCE

	FIGURES FOR 1928					CORRESPONDING FIGURES FOR 1927				
	Expenditure	DAY CLASSES		EVENING CLASSES		Expenditure	DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
Salaries and Pupils' Supplies.....	\$104,032.13	954	\$109.05	.....	.....	\$103,415.32	931	\$111.08	.....	.....
Cost of Keeping Schools Open for Instruction.....	16,832.24	954	17.64	.....	.....	16,548.99	931	17.77	.....	.....
Cost of Upkeep of School Buildings.....	2,988.10	954	3.13	.....	.....	3,442.41	931	3.70	.....	.....
Cost of General Administration.....	7,779.66	954	8.16	.....	.....	7,156.26	931	7.69	.....	.....
Depreciation.....	46,297.08	954	48.53	.....	.....	45,180.71	931	48.53	.....	.....
Recreation Purposes.....	260.95	954	.27	.....	.....	492.08	931	.53	.....	.....
Gross Cost per Pupil.....	\$178,190.16	954	\$186.78	.....	.....	\$176,235.77	931	\$189.30	.....	.....
Less Revenue Received from Provincial Grants, Fees, etc.....	6,425.10	954	3.96	142	\$18.66	6,654.50	931	4.68	155	\$14.81
Net Cost per Pupil in Day Classes.....	\$171,765.06	954	\$182.82	142	18.66	\$169,581.27	931	\$184.62	155	14.81
Evening Classes.....	\$7,524.29	.....	.....	142	52.99	7,714.50	.....	.....	155	49.77
Total Net Expenditure.....	\$179,289.35	.....	.....	142	\$34.33	\$177,295.77	.....	.....	155	\$34.96

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

THE ADOLESCENT SCHOOL ATTENDANCE ACT, 1919

A FURTHER STUDY OF TORONTO'S EXPERIENCE

In the last Annual Financial Report I outlined a number of pertinent questions which might be asked with regard to the operation and influence of the Adolescent School Attendance Act, which first came into force in September, 1921.

It is unnecessary to repeat these questions, but to facilitate a further study of the result of this legislation, I have brought the schedules prepared last year up-to-date, and they are given below. The remarks made last year apply equally to 1928.

While the estimated excess cost to the Toronto citizens of this new legislation may only be considered as an approximation it conveys a good idea of what this revision of the statutes has meant to the taxpayers up-to-date. Whether the results justify the means is not for me to answer. That is a problem for an educationalist. The figures embodied herein are well worthy of careful study.

TOTAL REGISTRATION OF TORONTO'S SECONDARY SCHOOLS—DAY PUPILS ONLY WITH ANALYSIS OF INCREASE FROM 1915 TO 1928, BOTH FINANCIAL AND RE REGISTRATION

	Total Registration of Pupils in all forms in September	Increase Each Year in Registration	What Registration would have been without Adolescent Act—Estimate	Excess Pupils to care for because new legislation	Estimated Cost of taking care of these Excess Pupils	Accumulative Total of Excess Cost
September, 1915.....	5,234	.....	5,234	.....	.....	.....
September, 1916.....	4,973	Decrease 261	4,973	.....	.....	.....
September, 1917.....	5,323	350	5,323	.....	.....	.....
September, 1918.....	5,988	665	5,988	.....	.....	.....
September, 1919.....	6,566	578	6,566	.....	.....	.....
September, 1920.....	7,333	767	7,333	.....	.....	.....
September, 1921.....	9,055	1,722	7,684	1,371	\$188,430.24	\$188,430.24
September, 1922.....	10,623	1,568	8,035	2,588	355,694.72	544,124.96
September, 1923.....	11,607	984	8,421	3,186	437,883.84	982,008.80
September, 1924.....	13,001	1,394	8,845	4,156	571,200.64	1,553,209.44
September, 1925.....	15,215	2,214	9,311	5,904	811,445.76	2,364,655.20
September, 1926.....	16,093	878	9,824	6,269	861,611.36	3,226,266.56
September, 1927.....	17,142	1,049	10,388	6,754	921,718.38	4,147,984.94
September, 1928.....	18,206	1,064	11,008	7,198	981,591.26	5,129,576.20

TORONTO'S HIGH SCHOOL PUPILS

RECORD OF NUMBER OF PUPILS DROPPING OUT EACH YEAR SINCE 1915 CALCULATED ON A PERCENTAGE BASIS

1		2	3	4	5	6	7
Original No. of Pupils Registered in First Forms		Percentage of Pupils Dropping Out 1st Year	Percentage of Pupils Dropping Out 2nd Year	Percentage of Pupils Dropping Out 3rd Year	Percentage of Pupils Dropping Out 4th Year	Percentage of Pupils Dropping Out 5th Year	Inclusive Dates of Academic Period Covered
Date of Registration	No. of Pupils	Per Cent.	Per Cent.	Per Cent.	Per Cent.	Per Cent.	
September 1, 1915.....	1,243	26	29	4	27	14	September, 1915 to June, 1920
September 1, 1916.....	1,169	26	22	2	35	15	September, 1916 to June, 1921
September 1, 1917.....	1,269	24	23	6	24	23	September, 1917 to June, 1922
September 1, 1918.....	1,485	25	23	5	21	26	September, 1918 to June, 1923
September 1, 1919.....	1,509	19	23	10	21	27	September, 1919 to June, 1924
September 1, 1920.....	1,801	20	17	13	19	31	September, 1920 to June, 1925
September 1, 1921.....	2,292	21	15	12	23	29	September, 1921 to June, 1926
September 1, 1922.....	2,546	24	13	13	23	27	September, 1922 to June, 1927
September 1, 1923.....	2,460	19	15	15	20	31	September, 1923 to June, 1928
September 1, 1924.....	2,555	22	17	12	20	.....	September, 1924 to June, 1928
September 1, 1925.....	2,682	24	16	12	.....	.....	September, 1925 to June, 1928
September 1, 1926.....	2,832	21	13	.....	.....	.....	September, 1926 to June, 1928
September 1, 1927.....	2,986	22	.....	.....	.....	.....	September, 1927 to June, 1928
September 1, 1928.....	2,945	.....	.....	.....	.....	.....	September, 1928

EXPLANATORY NOTE.—Columns, 2, 3, 4, 5 and 6, represent the percentage of the pupils given in Column 1 who dropped out in the years quoted.

The figures of attendance would not show a good perspective because of the gradual increase in registration, and I transposed the figures to a percentage basis above to overcome the difficulty.

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

SUMMARY OF VARIOUS AUXILIARY ACTIVITIES OF THE TORONTO BOARD OF EDUCATION

With a school population of about 115,000 pupils one might presume that a certain proportion of these children will be unable from one cause or another to obtain their education by the standard curricula set up by the Province.

In Toronto, roughly 97 per cent. of the school children pass through the usual classes, but the remaining 3 per cent. have to be given special treatment. There are about 2,565 pupils in this smaller section and these children are labouring under some disability. Some are deaf. Some are hard of hearing but not quite deaf. Some have their sight impaired. Some are cripples. Some are even confined to their own homes on health account and cannot attend school at all. Some are sick and in various institutions, perhaps convalescent but still able to imbibe a portion of their education. Some their health is impaired to such an extent that they need to try and get their education in outdoor surroundings, in the Forest Schools or Open Air Schools. Some have a particular aptitude for manual rather than academic work.

The Board is endeavouring to give all these children suffering under such handicaps a better chance to equip themselves for the battle of life, and to do this demands quite a varied sphere of activities.

The following outline will convey some idea of just how Toronto is grappling with this problem and trying, even generously, to train these children in special surroundings under special conditions, so that they may in the coming days be happy and useful members of the community and to become assets rather than liabilities, if I might use such a mercenary phrase.

We have forty-nine standard auxiliary classes throughout the City and 677 pupils attending these standard auxiliary classes at the present time.

We have fifteen special classes in various institutions with a roll call of 502 pupils at the present time. The special classes are in the following institutions:

	Classes
Victoria Industrial School.....	5
Alexandra Industrial School.....	2
Queen Mary Hospital.....	2
Hospital for Sick Children.....	2
Home for Incurable Children.....	1
Preventorium.....	1
Shelter.....	2
Total.....	15

We have four Sight Saving Classes; one at Brock Avenue, one at Duke of Connaught, and two at Orde Street Schools, with special teachers in charge, and there are fifty-four children attending these "Special Sight Saving Classes" altogether.

We have three special classes for deaf children being operated by teachers with special training for the children suffering from this disability. At the present time there are twenty-nine children attending these classes which are held in Clinton Street School.

We have two special classes for children who are particularly hard of hearing but not quite deaf. These two classes have specially trained teachers in charge and they are carried on, one at Dovercourt School and the other at Rose Avenue School. Twenty-four children are attending these classes at the present time.

The School for Crippled Children at Wellesley Street has three special classes operating at the present time and forty-eight pupils are registered there. We take an average of about forty children to and from their homes to Wellesley School each day in the busses provided by the Board.

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

SUMMARY OF VARIOUS AUXILIARY ACTIVITIES—Continued

We have the special school for girls, viz., the Edith L. Groves School in the west end of the City, with special training given them there. The registration there at the present time is 268.

We have a vocational school for boys where they are given specialized training at our old Jarvis Collegiate, now known as the Junior Vocational School. We have a registration there at the present time of 345.

For children whose health is considerably below normal and who for their particular welfare require out-of-door treatment, we have two Forest Schools and one Open Air School.

At Victoria Park Forest School we had a registration this summer of 215 children, and at High Park Forest School we had a registration this summer of 243 pupils.

At Orde Street Open Air School we have three special classes with a registration of eighty-five pupils.

We also have five teachers going around the various sections of the City, teaching children in their homes who are unable, for various handicaps, chiefly physical disabilities, to attend school. These five teachers are taking care of seventy-five pupils at the present time, and this is the only method by which these pupils under present conditions could receive any education.

The whole of the above with the actual expenditures incurred in each particular activity might be summarized as follows:

Type of Class	No. of Classes	No. of Pupils on Roll	1928 per Pupil Cost	Total Cost for 1928
Auxiliary.....	49	677	\$242.85	\$148,623.73
Institutions.....	15	502	64.25	29,810.04
Sight Saving.....	4	54	271.12	11,115.33
Special Classes for Deaf Children.....	3	29	289.76	7,244.06
Crippled Children at Wellesley.....	3	48	540.38	21,615.22
Special Classes for Children who are Hard of Hearing....	2	24	249.79	5,245.73
Edith L. Groves School for Girls.....	12	268	244.24	43,963.62
Junior Vocational School for Boys.....	15	345	230.04	54,748.34
Victoria Park Forest School.....	7	215	114.16	19,978.71
High Park Forest School.....	8	243	114.05	24,291.68
Orde Street Open Air.....	3	85	168.71	12,484.43
Visiting Teachers.....	5	75	214.51	15,444.97
Totals.....	126	2,565	.....	\$394,565.86

In the standard grade classes at our Public Schools we have an average registration of forty-three pupils to a class. In the standard auxiliary classes mentioned herein I would point out that we only have an average registration of about fifteen pupils.

This means that the pupils get nearly three times as much personal attention than if continuing in the standard classes. Naturally this special attention helps them to advance much more rapidly and at the same time it has a decidedly beneficial effect on the normal classes in the schools as one or two backward pupils in a class will have the inevitable result of retarding the progress of the normal students in these classes.

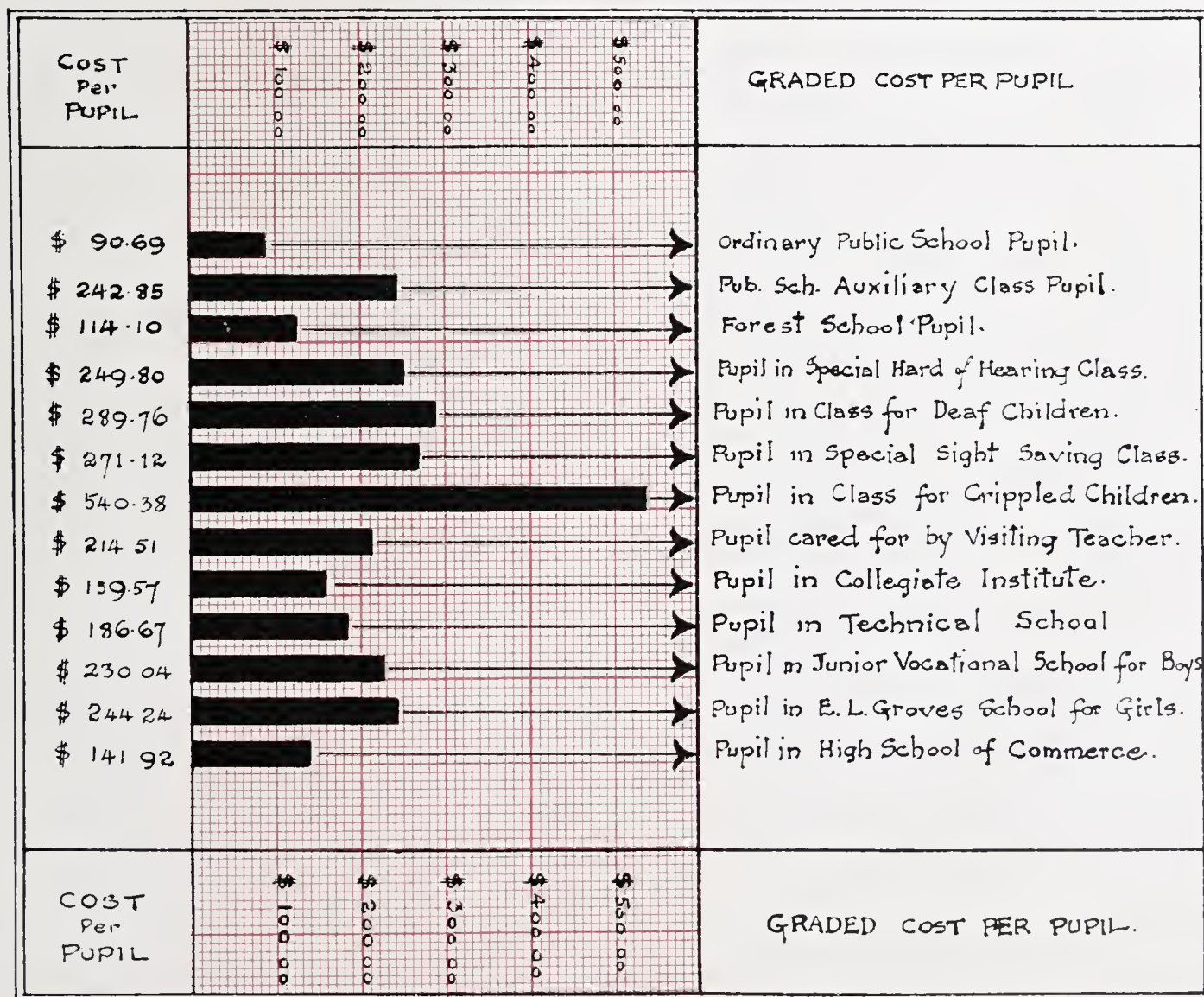
THE BOARD OF EDUCATION OF THE CITY OF TORONTO

CHART SHOWING WHAT IT COSTS TO EDUCATE A PUPIL

The diagram below gives a simple picture of the comparative cost of providing education to pupils in almost every phase in the curriculum, either in Primary or Secondary Education or in the various Auxiliary Activities in the Schools.

These figures are all worked out on the same foundation and make a comparison possible without having to resort to a large volume of data.

Figures are included in this Report supporting these costs.



OUTSTANDING ITEMS IN THIS REPORT

Anybody picking up this Report who is perhaps unaccustomed to such a mass of figures is apt to lay it aside simply because of the fact that there are so many figures in it that they are at a loss to know just where to find the information they would wish.

To overcome this difficulty a number of quite natural questions that might be asked have been prepared and answered.

The information supporting these answers is all included in the foregoing Report and, of course, considerably more detailed data. I have endeavoured to simplify these statistics and tried to make them interesting, so that our citizens will get a better idea of what is going on, what it is costing and thereby creating a greater enthusiasm for educational affairs which cannot but be beneficial to all concerned.

GENERAL INFORMATION

1. How much did the Board spend altogether for Educational Purposes in Toronto in 1928, including Sinking Fund and Debenture Interest Charges?
Answer..... \$9,264,435.25
2. What did it cost to operate the whole of the School System, excluding Capital Charges for the year 1928?
Answer..... \$7,713,568.22
3. What did the Operating Charges cover?
Answer—(a) Principals', Teachers' and Inspectors' Salaries.
(b) General Educational Supplies, such as Text Books, Writing Books, Pencils, Pens, etc.
(c) Cost of Upkeep of School Buildings, covering Maintenance of Grounds, Buildings and Equipment in good working order.
(d) Cost of keeping Schools open, covering Caretakers' Expenses, Fuel, Light, etc.
(e) Cost of Administration, covering the cost of Superannuation Allowances to Teachers, etc., who have been pensioned off; cost of Departments taking care of the work of the system, etc., as follows: Architects' Department, for plans and specifications of School Buildings, etc.; Purchasing and Supply Department, for the Purchasing and Distribution of all supplies. Maintenance Department, for the supervision of the Maintenance of School Buildings, etc. Treasury Department, for the payment of all Payrolls, Contracts, Accounts and all the consequent accounting of the School Board. Secretarial Department, to keep the minutes and records of the Board and the various committees.
4. What were the total Capital Charges on all the Board's Land, Buildings and Equipment for the year 1928?
Answer..... \$1,550,867.03
5. What do the Capital Charges consist of?
Answer—When the Board purchases these lands, and proceeds with the erection of School Buildings, they have to raise the money through the sale of debentures of the City of Toronto. The Capital Charges are to meet the interest on these debentures and also to set aside a fixed amount each year for the repayment of the debt.
6. What is the valuation, based on the Actual Cost, of all Lands and School Buildings and Equipment, owned by the Board at the close of 1928?
Answer..... \$28,685,323.94

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

OUTSTANDING ITEMS IN THIS REPORT—Continued

7. What is the total of the Debenture Debt owing against these Lands and Buildings?		
Answer.....	\$19,613,282.74	
8. What was the total of the Average Registered Attendance (which means the average each month of the total number of children on the rolls) in the whole of Toronto's Schools for the calendar year 1928, for Day Pupils, including Kindergarten?		
Answer.....	99,955	
9. What was the total of the Average Actual Attendance (which means the Actual Attendance of the Children on the rolls referred to in Question 8) in the whole of Toronto's Schools for the calendar year 1928, for Day Pupils?		
Answer.....	85,093	
10. How many Schools, etc., were there under the Toronto School Board's supervision, as regards teaching at the close of 1928?		
Answer—Public.....	105	
Collegiates.....	9	
Technical.....	5	
High Schools of Commerce.....	3	
	<u>122</u>	
11. How many people were on the regular staff of the Schools at the close of 1928?		
Answer—Public Schools:		
Principals.....	96	
Headmasters.....	5	
Male Assistants.....	311	
Female Assistants.....	1,406	
Kindergartners.....	160	
Household Science Teachers.....	43	
Manual Training Instructors.....	40	
Supervisors, Assistant Supervisors and Special Teachers.....	41	
Secretaries.....	32	
Total Public.....	<u>2,134</u>	
Collegiates:		
Principals and Teachers.....	285	
Secretaries.....	9	
Total Collegiates.....	<u>294</u>	
Technical:		
Principals, Teachers, etc.....	195	
Total Technical.....	<u>195</u>	
High Schools of Commerce:		
Principals, Teachers, etc.....	132	
Total Commercial.....	<u>132</u>	
Caretakers, Custodians, etc.....	227	
Total.....	<u><u>2,982</u></u>	

OUTSTANDING ITEMS IN THIS REPORT—Continued

12. What was the total income of the Board in 1928, derived from all sources?
Answer..... \$9,302,127.98
13. Of this total income in 1928, by whom was it provided?
Answer..... To reduce to small numbers for the sake of comparison, out of every dollar received by the School Board, practically 95 $\frac{1}{4}$ cents of the dollar was provided by the Toronto taxpayers; about .04 cents of the dollar by the Provincial Government in Grants and about $\frac{3}{4}$ cent by the Students themselves in fees.
14. Of the above income, how much was received from the Provincial Government in the way of Provincial Grants for Educational Purposes in Toronto?
Answer..... \$369,986.25
15. How much did the Students pay during the year 1928, in fees at our various Schools?
Answer..... \$61,358.16
16. What was the Gross Cost in 1928 to educate a Public School Pupil in Toronto, covering all charges, excluding Special Subjects?
Answer..... \$90.69
17. How does this figure compare with the Gross Cost of educating a Public School Pupil in 1927?
Answer..... The Gross Cost was increased by \$1.17 per Pupil.
18. What was the Gross Cost to educate a child in one of the Standard Auxiliary Classes in the Public Schools in Toronto in 1928?
Answer..... \$242.85
19. What was the Gross Cost of educating a child in one of the Special Hard of Hearing Classes in 1928?
Answer..... \$271.52
20. What was the Gross Cost of educating a child in one of the Special Sight Saving Classes in 1928?
Answer..... \$271.12
21. In the case of the Crippled Children who are taught in their homes by Visiting Teachers, how much did it cost to take care of these pupils for the year 1928?
Answer..... \$214.51 for each child.
22. What was the Gross Cost to educate a Collegiate Day Pupil in Toronto in 1928, including all Charges, excluding Special Subjects?
Answer..... \$159.57
23. How does this figure compare with the Gross Cost of educating a Collegiate Day Pupil in 1927?
Answer..... The Gross Cost was increased by \$5.07 per Pupil.
24. What was the Gross Cost to educate a Day Pupil at the Toronto Technical Schools in 1928, covering all charges?
Answer..... \$186.67

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

OUTSTANDING ITEMS IN HIS REPORT—Continued

25. How does this Gross Cost compare with the cost per Pupil in 1927?

Answer.....The cost per Pupil in 1928 was increased by \$30.12

26. What was the Gross Cost to educate a Pupil at the Junior Vocational School for Boys in 1928?

Answer.....\$230.04

27. What was the Gross Cost to educate a Pupil in the Edith L. Groves School for Girls in 1928?

Answer.....\$244.24

28. What was the Gross Cost to educate a Day Pupil at the Toronto High Schools of Commerce in 1928?

Answer.....\$141.92

29. How does this Gross Cost compare with that of 1927?

Answer.....The cost was increased from that of 1927 by \$5.62 per Pupil.

30. For every dollar spent on education of a Public School Pupil (excluding Special Subjects), how is this dollar expended?

Answer.....This expenditure is as follows:—

Instruction and Supplies	\$0.64
Keeping Schools Open, Caretaking, etc.	.10½
Upkeep of School Buildings, such as repairs.....	.04½
Administration of School System.....	.05½
Depreciation of School Buildings.....	.17
Recreation	.00½
Deduction for Revenue.....	.02

\$1 00

31. What was the population of Toronto for the last eleven years, 1918 to 1928, inclusive?

Answer—1918.....	489,681
1919.....	499,295
1920.....	512,822
1921.....	522,942
1922.....	529,083
1923.....	538,771
1924.....	542,187
1925.....	549,429
1926.....	556,691
1927.....	569,899
1928.....	585,628

32. What was the Per Capita Cost of Education in Toronto for the above-mentioned eleven years?

Answer—1918.....	\$6.62
1919.....	7.69
1920.....	10.94
1921.....	11.07
1922.....	11.06
1923.....	11.61
1924.....	12.26

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

OUTSTANDING ITEMS IN THIS REPORT—Continued

1925.....	\$12.21
1926.....	12.71
1927.....	12.76
1928.....	12.89

33. How many Pupils were there registered in all the Schools of Toronto as at December 31st, 1928, including both Day and Evening Schools?

Answer.....A total of 112,888, made up as follows:—

	Day Pupils	Evening Pupils	Total
Public Schools.....	78,915	2,261	81,176
Collegiates.....	9,129	1,614	10,743
Technical.....	4,712	7,834	12,546
Commercial.....	4,370	4,053	8,423
	97,126	15,762	112,888

34. The Board operated special classes in July and August to teach boys and girls how to swim. How many boys and girls took advantage of this?

Answer.....Five swimming pools were operated and from July 3rd to August 24th, 1928, there was a total registration of 8,502 boys and girls. We had an average daily attendance of 1,533 and as a result of this training 2,290 boys and 2,123 girls, or altogether 4,413 children, were taught how to swim. This means that over 50 per cent. of those who registered learned how to swim. This was, of course, simply an auxiliary activity of the Board, devised to try and use the school plant more effectively in the service of the community. It cost the Board \$4,030.20 to provide this training altogether, with an average "Per Pupil Cost" of \$2.63.

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

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